

VIA FEDEX OVERNIGHT December 3, 2007

Mr. Edward M. Williamson Chief Financial Officer Young Adjustment Company, Inc. 900 Lenmar Drive Blue Bell, PA19422

Dear Ed:

Enclosed please find the Sworn Statement in Proof of Loss and Policy Holder's Release for Forest Towers East.

As always, we are very appreciative of your personal efforts and those of Young Adjustment in working us through these very difficult adjustments as the result of Hurricane Katrina and its aftermath. We are much the better for your hard work and persistent negotiations on this loss and for Wind Run and New Orleans Towers.

Sincerely,

Ron Patterson

Senior Vice President, Finance and Administration

Enclosures (2)