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April 5, 2000

David F. Zakin, Ph. D.
2001 South Barrington Avenue
Suite 117
Los Angeles, California 90025

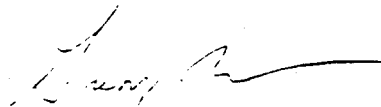
RE: Grahek v. UNUM. et al.

Dear Dr. Zakin:

Now that life has returned to normal after the grueling weeks of trial in the Grahek matter, I wanted to take the opportunity to thank you for all of your hard work in preparing and testifying. Given that the subject matter of the trial was both complex and somewhat remote, I especially appreciated your hard work in reviewing the pertinent material and making a presentation that was clear and concise for the jury. Although the case did not go all the way to verdict, I could tell from the jurors' reactions to your testimony that you had established absolute credibility with them.

A federal courtroom can be an intimidating setting, and the quality of your testimony is unquestionably a tribute to both your abilities and your professionalism. I hope we have the opportunity to work together in the future. Best of luck in all your endeavors.

Sincerely,



GREGG M. AUDET

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