

CRANFILL, SUMNER & HARTZOG, L.L.P.

CHARLOTTE OFFICE

111 W. TRADE STREET, SUITE 600 (700)
P.O. BOX 36787
CHARLOTTE, NORTH CAROLINA 28236
TELEPHONE (704) 375-5940
FAX (704) 382-0991

ATTORNEYS AT LAW

225 HILLSBOROUGH STREET, SUITE 300 (27603)
POST OFFICE BOX 27808
RALEIGH, NORTH CAROLINA 27611-3808

TELEPHONE (919) 828-5100
FAX (919) 828-7377
WWW.CSLLAW.COM

April 25, 2006

WILMINGTON OFFICE

200 COLLIER LANE, SUITE 200
WILMINGTON, NORTH CAROLINA 28403
TELEPHONE (910) 309-9778
FAX (910) 309-9778
WC FAX (910) 322-4629

DONNA K. RASCOE
ATTORNEY AT LAW
DIRECT DIAL # (919) 864-8728
DIRECT FAX # (919) 865-5741
EMAIL: drk@csllaw.com

ALYCIA S. LEVY
ATTORNEY AT LAW
DIRECT DIAL # (919) 864-8705
DIRECT FAX # (919) 865-5434
EMAIL: asl@csllaw.com

Mr. Gregory Wimmer
3930 Glade Rd.
Suite 108-378
Colleyville, TX 76034

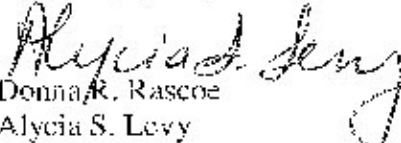
Re: North Carolina Mutual Life Insurance Co. v. McKinley Financial Services, Inc.
Court File No. : 1:03-CV-00911 (Middle District)
Our File No. : 1412.000002

Dear Greg:

We wanted to thank you for all of your assistance as an expert in the above-captioned matter. Your analysis and expert opinion in this matter was extremely helpful.

Should the need arise for an expert in your area of expertise in the future in our cases or in our colleagues cases, we will highly recommend you. It was a pleasure working with you and we look forward to having the opportunity to work with you again in the future. Thank you.

Very truly yours,


Donna K. Rascoe
Alycia S. Levy

ASL/