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January 17, 2003

Mr. Jack Trimarco
Jack Trimarco & Associates
9454 Wilshire Blvd., 6th Floor
Beverly Hills, CA 90212

Re: *John Barry Neilan, III*

Dear Mr. Trimarco:

As you know this office represents John Barry Neilan ("Barry") with reference to a petition filed against him charging him with two counts of attempted armed robbery in the Los Angeles County Juvenile Court. After a judication hearing, when Mr. Neilan was represented by previous counsel, he was found guilty of both counts.

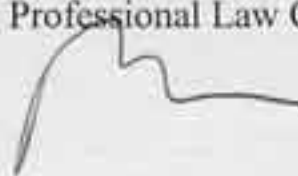
Subsequent to my being retained, I referred Barry to you in order to have a polygraph examination performed. The results of your polygraph revealed that he was truthful in his responses and, based upon your report, I filed a petition to set aside the Court's finding.

On January 15, 2003 before the Honorable Morton Rochman, Judge presiding in Department 279 in the Sylmar Juvenile Court, my petition was granted. Judge Rochman set aside his finding of guilty and subsequently found Barry not guilty of all charges. I believe that the judge's reversal of his position was based in large part upon results of your polygraph, as well as the investigative work that you did on our behalf.

I want to take this opportunity to express to you my real appreciation of your efforts. Without your participation, I don't believe we would have obtained these results. Please feel free to have any future clients call me for recommendation if they have any questions at all.

Sincerely,

KAUFMAN AND KAUFMAN
A Professional Law Corporation



BRUCE M. KAUFMAN

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