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February 20, 2002

NEW JERSEY OFFICE:
ONE WOODBRIDGE CENTER, SUITE 810
WOODBRIDGE, NJ 07095

PLEASE REPLY TO: STATEN ISLAND

Christopher Siemaszko c/o Beata Lapinska 520 Powell Street Staten Island, New York 10314

Michal Siemaszko 373 68th Street #3 Brooklyn, New York 11220

Re:

RICHARD CORASH*

MARYLOU DUCEY MARTIN#

*N.Y. AND DISTRICT OF COLUMBIA

†BOARD CERTIFIED-BUSINESS AND CONSUMER BANKRUPTCY LAW-AMERICAN BANKRUPTCY BOARD OF CERTIFICATION

PAUL HOLLENDERT

GEORGE E. MCVAY

±N.Y. AND N.J.

Estate of Zbigniew Siemaszko

Our File #11244

Dear Christopher and Michal:

I have been appointed Guardian to look after the interests of Christopher in the matter of the death of Mr. Zbigniew Siemaszko.

I would like the opportunity to meet with you and to meet with Christopher at your convenience.

Upon receipt of this letter please call my office and ask Susan to schedule an appointment for the week of February 25, 2002.

Very truly yours,

RICHARD CORASH

Archit Count

RC:sc

