

CUNEO  
GILBERT &  
LADUCA,  
LLP

June 17, 2008

Mr. Byron Horner  
6021 Hunting Country Road  
Tryon, NC 28782-6612

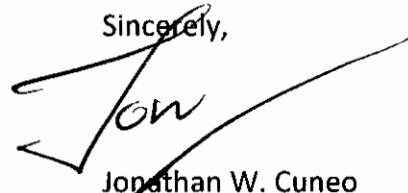
Dear Byron:

It was nice to talk with you the other day. As you are aware the District Court dismissed our case challenging the IRS refund program for telephone excise taxes.

As we prepare for appeal, I wanted to thank you for all your help so far. This case has been especially complicated. Your willingness to share your knowledge of, and experience with, the complicated rules and procedures for collection refund of telephone excise taxes from nonprofits has been extremely helpful to our firm as we have prepared the case. I hope we can count on you for your continued assistance.

With best regards.

Sincerely,

A handwritten signature in black ink, appearing to read 'JWC', is written over a large, stylized checkmark.

Jonathan W. Cuneo

☐ **Main Office**  
507 C Street, NE  
Washington, DC 20002  
Tel (202) 789-3960  
Fax (202) 789-1813

☐ **New York**  
Rockefeller Center, 620 Fifth Avenue  
New York, NY 10020  
Tel (212) 698-4504  
Fax (212) 698-4505

☐ **Los Angeles**  
9254 Thrush Way  
West Hollywood, CA 90069-1131  
Tel (310) 276-9179  
Fax (310) 276-9187

☐ **Maryland**  
13507 Rippling Brook Drive  
Silver Spring, MD 20906  
Tel (301) 460-1812  
Fax (301) 460-1813