

**CONFIDENTIAL – LEGAL MAIL**

Michael Singh T22165

September 28, 2011

Page 2

Please be assured that we have read your letter carefully. Thank you for writing and good luck.

Sincerely,

ROSEN, BIEN & GALVAN, LLP



By: Marc Shinn-Krantz  
Paralegal

MSK:msk

Encl: Orig.

cc: PLO – *Coleman*