

**IRA J. FURMAN**  
**ATTORNEY-AT-LAW**

**NINE GERALD AVENUE**  
**FREEPORT, NEW YORK 11520**  
**FAX 516-868-3216**

**NEW YORK & WASHINGTON, D.C.**  
*Furman @ furmanlaw.com*  
**516-868-3322**

Eleanor E. Spring  
Certified Fraud Examiner  
PO Box 750  
Port Washington, NY 11050

Dear Eleanor:

I wanted you to be among the first to know that we recently settled the case in which, as you know, we represented the personal defendant being sued for in excess of \$350,000 based essentially on a claim of fraud arising from her operation of a restaurant on behalf of a corporation.

Most significantly, after depositions were concluded, the parties who filed the suit agreed to discontinue their claims in consideration of my client paying zero dollars.

While I take credit for the legal skills that brought about the result, I must acknowledge the fine work you did in reviewing and analyzing not only the formal "books" of the corporation, but in going through and documenting every scrap of the underlying business records. That work provided me with a level of confidence that enabled certain key assertions on behalf of my client. Your expert review of the client's personal finances as well enabled me to conclusively assert in proceedings and during settlement conversations that no fraud could be inferred from the evidence.

In all, your work was as professional as I could have hoped for when I urged your services upon my client. Your thorough – more like "exhaustive" – analysis and straight-arrow reporting of your conclusions gave our side much-needed credibility in the face of accusations of financial chicanery.

Thank you.

Respectfully yours,

Ira J. Furman

IJF:ptd