

**K&L|GATES**

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May 25, 2011

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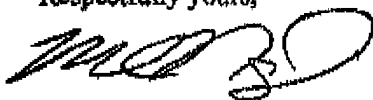
Re: State of Texas vs. Retirement Value, LLC et al.

Dear Alberto:

I am writing to confirm the agreement that we reached earlier today regarding your clients' objections to the Fifth Application for Fees by the Receiver and Receiver's Counsel. We have agreed to reduce the fees that we have requested in that Application by \$10,000 from \$355,927.09 to \$345,927.09. In exchange you have agreed to withdraw your remaining objections. As discussed, the reduction relates to our charges in connection with responding to the motions filed by the Bejeck intervenors and in connection with the mediation.

If I have accurately stated our agreement, please sign below so that I may file it in accordance with Rule 11 of the Texas Rules of Civil Procedure.

Respectfully yours,



Michael D. Napoli

MDN:

AGREED:



Alberto Garcia,  
Counsel for the Harrison Intervenors