

NATIONAL
REVIEW



INSTITUTE

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July 31, 2007

Mr. Sanjay Anand
1360 Clifton Ave., #163
Clifton, NJ 07012-1343

Dear Sanjay,

Thank you so much for participating in our Sarbanes-Oxley luncheon last week. You added a perspective to the discussion that was very important - and indeed raised points that no one else was making. So your participation was all the more valuable. We are very grateful that you took time out of your schedule to join us.

Again, many thanks!

Regards,

A handwritten signature in cursive script that reads "Dorothy".

Dorothy McCartney
President