

SCHWARTZ & SCHWARTZ
ATTORNEYS AND COUNSELORS AT LAW
405 SCHWARTZ BLDG
906 MAIN STREET
CINCINNATI, OHIO 45202

EXHIBIT B

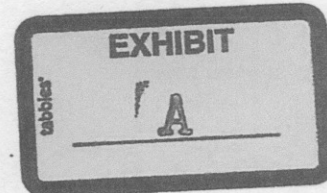
PHONE: (513) 241-3447
FAX: (513) 241-3553

JOSEPH SCHWARTZ (1907 - 1992)
ROBERT L. SCHWARTZ*
MICHAEL S. SCHWARTZ*
(*SOLE PRACTITIONERS)

September 1, 2005

COPY

Harold G. Arnwine, Attorney at Law
50 W. 58th St.
New York, New York 10019



RE: Estate of Beverly Hersh

Dear Mr. Arnwine:

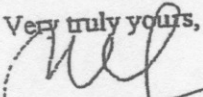
Thank you for sending us the documents that you did for the Estate of Beverly Hersh.

Haddessah was remembered in her trust but it will take some months before we are ready to make distribution.

We shall advise you of the proceedings as may be necessary. Please do not hesitate to call us if you have any questions.

It is my understanding that Haddessah shall be payed through your office. We will want to confer with you as to how this might best be done, in the interest of not only following Beverly Hersh's wishes, but economically saving any tax responsibilities.

Very truly yours,


Robert L. Schwartz
Attorney at Law

RLS/jah

CC: Mike Schwartz
Paul Wanker

016116