

*Sue Dewberry
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Merrill Lynch Trust Company

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May 23, 2000

Aleh Foundation Center for Rehabilitation
Of Special Children
5317 13th Avenue
Brooklyn NY 11219

***RE: DOROTHY KARP IRREVOCABLE TRUST ACCOUNT NO. 73574C71
ESTATE OF DOROTHY KARP ACCOUNT NO. 73574C72***

Dear Sir or Madam:

On behalf of Merrill Lynch Trust Company, please accept our belated condolences regarding the death of Dorothy Karp.

Merrill Lynch Trust Company will be working with Lester Carroll in his capacity as Co-Trustee of the referenced Trust and as Co-Personal Representative of the estate. We would like to take this opportunity to provide you with information concerning the administration of the trust and estate accounts and your benefit under the terms of the referenced account. For your reference, we are enclosing a complete copy of the Trust document and the Last Will and Testament.

The following is a "Trust Administration Timetable" for the Trust and Estate of Dorothy Karp. This outlines our actions in connection with the necessary steps in the administration of the accounts. Although the time may vary from the projections, generally, we should be able to stay within these parameters. We will make every effort to expedite the administration of the trust account.

1. Date of Death and Appointment of Trustee – Merrill Lynch Trust Company and Lester Carroll are the Successor Co-Trustees of the Dorothy Karp Trust dated January 14, 1998, as amended.