



DERMER LAW FIRM

A Professional Corporation

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December 19, 2007

MARTIN D. DERMER
JOSEPH D. DERMER

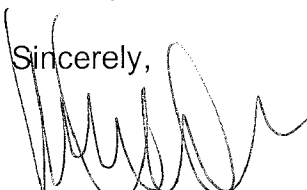
Jeff Applebaum
P.O. Box 641164
San Jose, CA 95164-1164

Dear Jeff:

I would like to personally thank you for the stupendous comedic performance by you at the Dermer Law Firm's annual Holiday Brunch held on December 2nd at the Doubletree Hotel in San Jose, California.

The entertainment you provided was both hilarious and tasteful to all of my guests. Everyone in attendance I have spoken with thoroughly enjoyed your act. In the 20-years I have been hosting an annual holiday brunch, your performance was head and shoulders above all the rest of the stand up comedians we have had.

Thank you again for contributing to the enjoyment of this event.

Sincerely,

Martin D. Dermer