

Dear Mike:

So sorry that I am just getting back to you. Things have been so crazy and my time has not been my own. I didn't even get to take my continuing education class with you! Maybe next time.

I just wanted to say thank you again for your time, concern and committment. You are a wonderful person and a friend.

You would not accept a fee so I hope that you will use the enclosed gift checks to take your wife/partner out to a wonderful dinner.

Its great to know that I can count on you.