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June 20, 2006

BY E-MAIL AND U.S. MAIL

Hon. Richard D. Rogers
U.S. District Judge
District of Kansas
444 SE Quincy, Suite 410
Topeka, KS 66683

Re: SEC v. Tanner, et al. - 05-Cv-4057-RDR

Dear Judge Rogers:

This law firm is counsel to the defendant captioned as David Tanner and we submit this letter in accordance with our ethical obligations.

At this point, we do not know the true identity of our client.

Respectfully,


Robert L. Herskovits

Cc: (by e-mail)
Timothy P. Davis, Esq.
Thomas D. Haney, Esq.

Exhibit B