

Mr. John Suo  
140 Benkard Ave.  
Newburgh, NY 12550

January 2, 1999

TO WHOM IT MAY CONCERN:

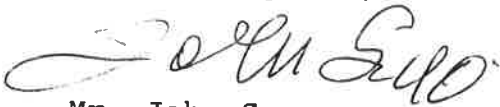
REFERENCE: MIRIAM DAVIDSON ESQ. P.C.  
ONE WHITEHALL STREET, TWENTY-FIRST FLOOR  
NEW YORK, N Y 10004

Approximately in May of 1998 in trying to help my Sister-in-law whose Husband went into a Coma on March 28 1988, I discovered what she needed was a Power Of Attorney to receive control of money from an Insurance Policy. After looking into the matter, we fortunately obtained Miriam Davidson to handle the case.

Miriam went into action immediately and because of a clause in the Insurance Policy that stated that the Policy would terminate on a certain date, she had to move swiftly as well as professionally. This she did, first getting my Sister-in-law Temporary Power to complete a Life Benefits Option made available to her. At a latter date she managed to avail my Sister-in-law to full Guardianship.

Although Layers are pictured many times as being callous and strictly out for their own benefit. Miriam Davidson never showed us this side, on the contrary she showed compassion for my Sister-in-law and her Family, however always conducted her self in a professional manner. Needless to say we were quite pleased in the way she handled our case and highly recommend her.

Sincerely yours,



Mr. John Suo  
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