

**ML MANAGER LLC
530 East McDowell Rd.
Suite #107-601
Phoenix, AZ 85004**

Dear Investor,

Some investors continue to receive phone calls and mass mailing solicitations from groups (including a group called Investment Tax Recovery, Inc.) wanting to represent them in connection with tax matters. We have not provided your names or addresses to any of these groups and are not endorsing their proposed services or those of any other potential tax advisors. We urge you to use caution as you select your tax advisors, to confirm their credentials and to obtain recommendations from people you know and trust to assist in your selection. There are significant tax issues to address and individual circumstances may vary, so it is important to obtain individual advice that is tailored to your specific needs.

ML Manager, LLC.