JAMES E. RODGERS and COMPANY, P.C. CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 669 *** 20 SOUTHWEST THIRD STREET

HAMLIN TX 79520-0669

Phone: 9155762356 Fax: 9155763525

IDA DENNISON ROUTE 1, BOX 84 OLD GLORY TX 79540 Invoice #: 19810037

For Services Through: 10/26/98

Date Due: 11/10/98

Client ID: 14455

Please return top portion with remittance

Amount Enclosed \$ _

Client ID:

14455

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For professional services through 10/26/98 related to:

RESEARCH AND CONFERENCE WITH ISAAC ON FEDERAL ESTATE FILING.

New Charges:

\$475.00

Plus Prior Balance:

\$0.00

New Balance:

\$475.00