

NewEngland
D E V E L O P M E N T

June 9, 2004

Mr. Bruce Swerling
Swerling, Milton & Winnick
36 Washington Street, Suite 310
Wellesley Hills, MA 02481-1904

RE: Swerling, Milton & Winnick

Dear Bruce:

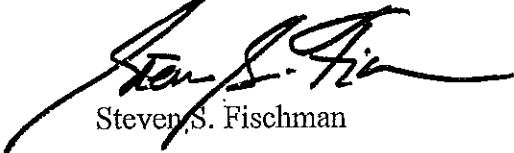
I want to thank you and your associates for the excellent job you did handling my recent homeowner's claim.

It is always upsetting to suffer significant damage to your home. I appreciate the success of the efforts that you and your staff made to ease the process of obtaining prompt, reasonable settlement from my insurance carrier.

I am very pleased that the necessary repairs to my home were completed quickly and paid for by my insurance carrier within a remarkably short timeframe.

Congratulations specifically to you and to Jim Harlor for your excellent work during this difficult experience.

Sincerely,



Steven S. Fischman