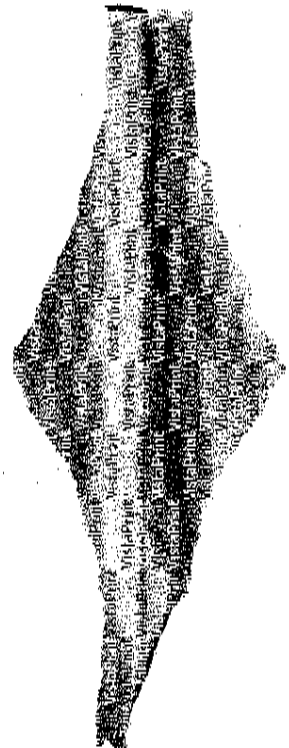


Sutherland Law Firm  
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Santa Fe, NM 87508



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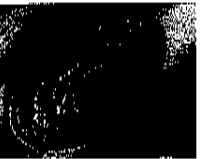
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Attn: Structured Settlements

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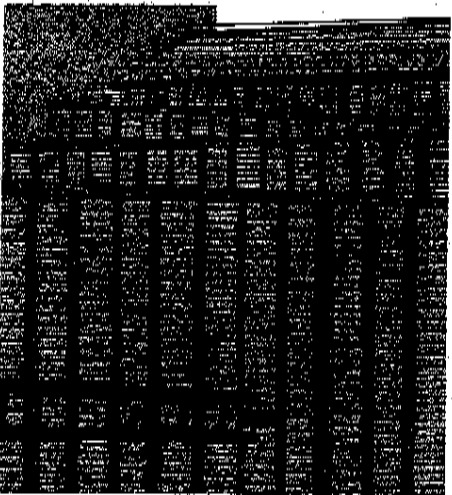
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We offer customization of our legal practice to match your business models.

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## CWS SUTHERLAND LAW FIRM

April 21, 2008

4Structures.com, LLC  
43 Harbor Drive, # 309  
Stamford, CT 06902

Re: Legal Representation for Structured Settlement Factoring Transactions

To Whom It May Concern:

I want to take this opportunity to share with you some exciting news relating to specialized assistance and to ask for your business. In July of 2007, I started my own boutique law practice and have dedicated it to serve the needs of the companies in obtaining judicial approval of structured settlement factoring transactions.

The Sutherland Law Firm currently has offices in California, Texas, and New Mexico, and is affiliated with attorneys in additional states. We presently represent clients in New Mexico, California and Texas.

We also work with attorneys in Nevada and Colorado. We have the capability to service your needs in other states as well.

Our range of services includes:

1. Representation of your company in all courts in which you are processing factoring transactions.
2. At your discretion, we are willing to serve as intermediary between courts, annuitants and your office.
3. If desired by your company, initial liaison training for Sutherland Law Firm staff will be at our expense, in your office, for a length of time to be determined by our mutual organizations.
4. Bundled billing for all completed files on a twice monthly basis (or on a different time frame to be mutually determined) for structured settlement files.
5. Electronic or paper billing as determined by your requirements.
6. Immediate dedication of one attorney to handle your accounts.
7. Immediate dedication of one legal assistant to your account. Additional staff will be exclusively dedicated to your account as volume dictates.

8. Establishment of a toll-free telephone and fax number to handle communications between your company and the Sutherland Law Firm and any other interested parties.
9. Weekly management reports tracking the status of your company matters.
10. The establishment of an encrypted website dedicated to your account for "real-time" updates of all structures settlement files.
11. If desired, quarterly visits to your office by Sutherland Law Firm staff to report on workflow progress.

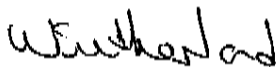
Our file handling strategy will be conformed to your company's requirements. We strive to meet each State's unique filing and case handling requirements. The advantage of using our firm results in significant savings to your organization by using a single point of contact for multi-legal requirements.

My background in addition to being an attorney includes 20 years as a manager working on large case multi-jurisdictional litigation on a national basis. My assistant, Linda-lee Sutherland, has international account and architectural experience of 15 years. Our attorney affiliates have extensive experience, ranging from 40 years' to 5 years' in the practice of law.

I will be in Florida in May, 2008 and would appreciate the opportunity to meet with you while I am in your area. I will call you on May 2, 2008 to see if you will be available for a personal meeting.

Thank you for your consideration in this matter. We look forward to the opportunity of working with you.

Best regards,



William Sutherland, Esq.