



August 16,2001

Mr. Robert V. Howsel
Attorney At Law
The Illuminating Building
55 Public Square
Suite 1310
Cleveland, Ohio 44113-1993

Dear Mr. Howsel,

At the request of Dr. Duret Smith, I have summarized the income received from law firms over the past five years. The following income was reported as **part** of Federal Form Schedule C gross income. Please note this is only the income received from law firms:

2000	\$33,156
1999	27,693
1998	24,873
1997	20,166

Please have Dr. Smith notify me if any other information is warranted.

Sincerely,

LYNCH, ANSELMQ, OTT, BRYAN + COMPANY


Kristel D. Paparesta, CPA