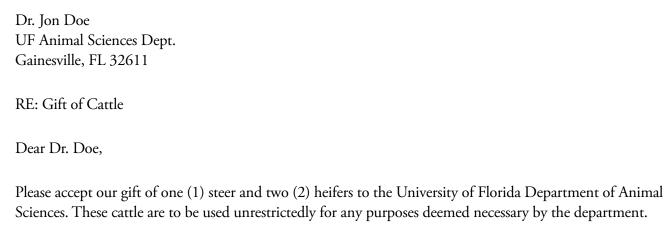


Sample Gift-in-Kind Letter

All American Cattle Company 12345 America Way Gainesville, FL 32611-2345



The total value of the three animals is \$3,216.90 as reflected on the attached invoice.

Sincerely,

Dave Donor President All American Cattle Company

DD

Enclosure

