

# K | O | M | D | R

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May 25, 2016

*RE: Steve Koga*

Dear Clients and Friends:

As some of you may know, our fellow member, Steve Koga, had been battling health issues for some time. We regretfully report that he passed away the morning of May 24, 2016.

Steve was an avid sailor, music fan, and devoted father and husband. He had been a part of Kelly, Olson, Michod, DeHaan & Richter, L.L.C. ("KOMDR"), and its predecessor firm, since the mid-1990s. He will be sorely missed.

Please be assured that KOMDR will continue providing all of Steve's clients with the exemplary legal services Steve inspired in all of us at KOMDR. Jason Johns worked with Steve on tax and trust and estate matters for close to 10 years. Some of you already know Jason. Some of you may have seen his name on documents or invoices. He and Steve had a very collaborative relationship, so Jason is already familiar with most of Steve's files. If you have not already met Jason, please feel free to contact him to schedule a meeting.

In addition, our paralegal, Joe Fitzgerald, has also worked with Steve and Jason on tax, real estate, and probate matters since 2007. You can be confident that there is a team in place, already familiar with Steve's files, to continue providing service to Steve's clients.

If you have any questions or concerns, please do not hesitate to contact Jason, or any of the other members at KOMDR. And please, keep Steve's family in your thoughts.

Very truly yours,

Kelly, Olson, Michod, DeHaan & Richter, L.L.C.