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January 3, 2006

Via Express Mail

Mr. Bob Jacobson 1927 Martin Avenue Berkeley, CA 94707-2407

Re: KAMIND Associates, Inc.

Our File No.: 7431.0081

Dear Bob:

Due to your having not accepted our Certified Mail of November 23, 2005, we enclose herewith a copy of our letter of that date, together with the updated Account Statement (dated November 16, 2005) for your activities with respect to the JMRI software.

Please let me know how you would like to arrange a payment schedule for your outstanding account balance.

Sincerely,

Kevin L. Russell

KLR:kk Enclosures

cc: Mr. Matt Katzer