August 13, 2013

Stephen K. Cuffman Gill Ragon Owen, P.A. 425 West Capitol Avenue, Suite 3801 Little Rock, AR 72201-3460

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Again, congratulations on being selected by your peers for inclusion in the 2014 Edition of *The Best Lawyers in America*. We are happy to include you as one of our esteemed colleagues.

Sincerely,

Steven Naifeh President

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