

April 25, 1994

Memo to: Henri Bersoux

From: Tom Finnell 

Guaranty Mutual Life Company Engagement

I am pleased to report to you that we were successful in our efforts to become consultants for the State of Nebraska Insurance Department with respect to the Demutualization of Guaranty Mutual Life Company, a life insurer located in Omaha. As you may recall, the genesis of this development opportunity was your daily news calls. One of those calls alerted me to the fact that this transaction had been announced, we followed up with the contacts we had with the Nebraska Insurance Department, arranged a meeting in Lincoln, and ultimately were selected as accounting advisors to assist the Nebraska Insurance Department in their evaluation of that transaction.

Hopefully this is just one of many examples of how you and your group in National are producing tangible results for practice offices out in the field. Keep up the good work.

ATF:gf

cc: Bob Stein
John Majors
George Lesnick
Jim Wallace