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February 1, 2007

Louisiana Board of Ethics
Attn: Mrs. Tracy Walker
2415 Quail Drive, 3rd Floor
Baton Rouge, LA 70808

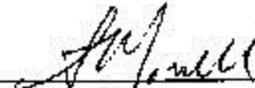
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L. J. MORRELL & MORRELL, P.C.
CASH RECEIVED

Dear Mrs. Walker:

The purpose of this correspondence is to notify your agency that I am an elected official and member of the firm Morrell & Morrell, LLC. I am participating as an attorney within a group of attorneys that are representing clients and potential clients in **Judy M. Paul and Willie Mackie, Sr. versus Sewerage and Water Board of New Orleans, Board of Commissioners for the Orleans Levee District, Board of Commissioners of the Port of New Orleans, The City of New Orleans, New Orleans Public Belt Railroad Commission, CSX Transportation, Inc., BNSF Railway Company, f/k/a Burlington Northern and Santa Fe Railroad Company and The Louisiana Department of Transportation and Development, Case No. 06-9738, in Division "I-14" of the Civil District Court for the Parish of Orleans.**

At this time, no clients have been assigned to my firm, nor have we given any legal advice to clients, nor have we received any monies in relation to this case.

If any further information is needed, please contact my office at (504) 943-6520 or via U.S. Mail at 1660 Treasure Street, New Orleans, LA 70119.



Arthur A. Morrell

Sworn to and subscribed
Before me on this day
of February 2007.

Notary Public:

No. LSRN 28085

HAND DELIVERED