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W.C. KEATON
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LANDIS TURNER

May 15, 2006

Honorable J. Steven Stafford
Chancellor
100 Main Avenue N, Suite 4
P. O. Box 1471
Dyersburg TN 39025-1471

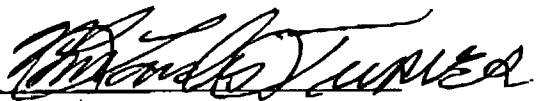
Re: Sentinel Trust Company
Lewis Chancery No. 4781

Dear Chancellor Stafford:

I have enclosed for your convenience a copy of the brief of the Receiver, Reliance Health Care Management, Inc., in support of its objection to the proposed denial of its claim in this Sentinel receivership. We appreciate the opportunity to supply this additional information. Please advise if you need any other information or wish to conduct a hearing before reaching your decision.

Sincerely,

KEATON & TURNER

By: 
Landis Turner

WLT/cgm
Attachments