

# **EXHIBIT**

**28**

June 29, 2007

VIA PDF AND FIRST CLASS MAIL

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**Re: Certification of Production for 80 Custodians**

Dear Michael, Jonathan and Camp:

I recognize you still object to the Certifications of Complete Custodial Production issued in connection with previous custodians. We have attempted to open a dialogue with you and your colleagues to resolve your objections to that Certification. We have sent to you a modified form of Certification, as part of our ongoing effort to address your apparent concerns.

In the interim, and until we can reach agreement on a form of such Certification, I write to confirm that reasonable steps and processes also were taken to collect, process and produce, subject to technical limitations, all relevant, non-privileged documents found in the Custodial Files of all of the 80 custodians identified. You now have full production for all 80 custodians, except for those unresolved technical and other issues addressed in previous meet and confer discussions with plaintiffs' counsel.

Very truly yours,

/s/ A. Richard Winchester

A. Richard Winchester

ARW:jr

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cc: Fred Magaziner, Esq.  
Tom Munno, Esq.

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bcc: K. Connelly-Jim Freebery-Tony Winchester