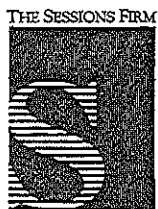


Exhibit L



THE SESSIONS FIRM
**SESSIONS
FISHMAN
NATHAN &
ISRAEL LLP**
ATTORNEYS AT LAW

BRYAN C. SHARTLE
Direct: (504) 846-7917
bshartle@sessions-law.biz

August 3, 2009

Via FedEx

General Fidelity Insurance Company
through its agent for service of process in Louisiana
Louisiana Secretary of State
8585 Archives Avenue
Baton Rouge, LA 70809

General Fidelity Insurance Company
200 S. College Street
Charlotte, NC 28255

Re: *Vicki L. Pinero, et al. v. Jackson Hewitt Tax Service Inc., et al.*
Case No. 08-3535, U.S.D.C., E.D. La.

Dir Sir or Madame:

Enclosed please find a Subpoena Duces Tecum (with attached Exhibit A) directed to General Fidelity Insurance Co., in connection with the above-referenced matter. Please be advised that production of the requested documents and things for inspection at the place and on the return date of the subpoena is not required, provided that prior to the return date General Fidelity Insurance Co., forward to me the requested documents at 3850 N. Causeway Blvd., Suite 200, Metairie, LA 70002 along with a sworn certificate attesting to the accuracy and correctness of the documents provided. Also, if there is a charge for preparing, copying or sending to me the requested documents, please let me know so that payment arrangements can be made.

Very truly yours,


Bryan C. Shartle

BCS/ct

Enclosure

cc: Donna L. Wilson/ (via FedEx)
Andrew S. Wein
Thomas G. Buck (via FedEx)
Glenn M. Farnet/ (via FedEx)
Gina D. Banks
Shannon Fassbender

Lakeway Two Suite 200 3850 N. Causeway Blvd. Metairie, Louisiana 70002-7227
(504) 828-3700 (504) 828-3737 F www.sessions-law.com

LOUISIANA ■ CALIFORNIA ■ COLORADO ■ FLORIDA ■ ILLINOIS ■ NEW YORK ■ TEXAS

General Fidelity Insurance Company
August 3, 2009 – Page 2

David Israel (via Email)
Justin H. Homes (via Email)

N:\1-DI-Non-Collector-Misconduct\Pinero, Vicki-Class Action\Discovery\Other Subpoenas\General Fidelity Ins. Co\General Fidelity Ltr. Re. Subpoena.08.3.09.doc

**Issued by the
UNITED STATES DISTRICT COURT**

Eastern District of Louisiana

VICKI L. PINERO, et al.

SUBPOENA IN A CIVIL CASE

V.

JACKSON HEWITT TAX SERVICE INC., et al.

Case Number:¹ USDC, E.D.La. No. 08-3535

TO: General Fidelity Insurance Company, through its agent for service of process in Louisiana, Louisiana Secretary of State, 8585 Archives Avenue, Baton Rouge, LA 70809

YOU ARE COMMANDED to appear in the United States District court at the place, date, and time specified below to testify in the above case.

PLACE OF TESTIMONY	COURTROOM
	DATE AND TIME

YOU ARE COMMANDED to appear at the place, date, and time specified below to testify at the taking of a deposition in the above case.

PLACE OF DEPOSITION	DATE AND TIME

YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date, and time specified below (list documents or objects):

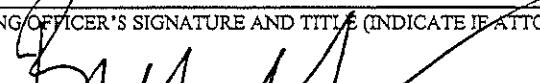
See attached Exhibit A.

PLACE Law Offices of Sessions, Fishman, Nathan & Israel, LLP, 3850 N. Causeway Blvd., Suite 200, Metairie, Louisiana 70002-7227	DATE AND TIME 9/3/2009 10:00 am
---	------------------------------------

YOU ARE COMMANDED to permit inspection of the following premises at the date and time specified below.

PREMISES	DATE AND TIME

Any organization not a party to this suit that is subpoenaed for the taking of a deposition shall designate one or more officers, directors, or managing agents, or other persons who consent to testify on its behalf, and may set forth, for each person designated, the matters on which the person will testify. Federal Rule of Civil Procedure 30(b)(6).

ISSUING OFFICER'S SIGNATURE AND TITLE (INDICATE IF ATTORNEY FOR PLAINTIFF OR DEFENDANT)  (Attorney for Plaintiff)	DATE 8/3/2009
--	------------------

ISSUING OFFICER'S NAME, ADDRESS AND PHONE NUMBER Bryan C. Shartle, Esq., Sessions, Fishman, Nathan & Israel, LLP, 3850 N. Causeway Blvd., Suite 200, Metairie, Louisiana 70002-7227; Telephone: (504) 828-3700; Fax: (504) 828-3737; Email: bshartle@sessions-law.biz

(See Federal Rule of Civil Procedure 45 (e), (d), and (e), on next page)

¹ If action is pending in district other than district of issuance, state district under case number.

PROOF OF SERVICE

DATE	PLACE
SERVED	
SERVED ON (PRINT NAME)	MANNER OF SERVICE
SERVED BY (PRINT NAME)	TITLE

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.

Executed on _____ DATE _____ SIGNATURE OF SERVER _____

ADDRESS OF SERVER _____

Federal Rule of Civil Procedure 45 (c), (d), and (e), as amended on December 1, 2007:

(c) PROTECTING A PERSON SUBJECT TO A SUBPOENA.

(1) Avoiding Undue Burden or Expense; Sanctions. A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The issuing court must enforce this duty and impose an appropriate sanction — which may include lost earnings and reasonable attorney's fees — on a party or attorney who fails to comply.

(2) Command to Produce Materials or Permit Inspection.

(A) Appearance Not Required. A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.

(B) Objections. A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing or sampling any or all of the materials or to inspecting the premises — or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:

(i) At any time, on notice to the commanded person, the serving party may move the issuing court for an order compelling production or inspection.

(ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.

(3) Quashing or Modifying a Subpoena.

(A) When Required. On timely motion, the issuing court must quash or modify a subpoena that:

(i) fails to allow a reasonable time to comply;

(ii) requires a person who is neither a party nor a party's officer to travel more than 100 miles from where that person resides, is employed, or regularly transacts business in person — except that, subject to Rule 45(c)(3)(B)(iii), the person may be commanded to attend a trial by traveling from any such place within the state where the trial is held;

(iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or

(iv) subjects a person to undue burden.

(B) When Permitted. To protect a person subject to or affected by a subpoena, the issuing court may, on motion, quash or modify the subpoena if it requires:

(i) disclosing a trade secret or other confidential research, development, or commercial information;

(ii) disclosing an unretained expert's opinion or information that does not describe specific occurrences in dispute and results from the expert's study that was not requested by a party; or

(iii) a person who is neither a party nor a party's officer to incur substantial expense to travel more than 100 miles to attend trial

(C) Specifying Conditions as an Alternative. In the circumstances described in Rule 45(c)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:

(i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and

(ii) ensures that the subpoenaed person will be reasonably compensated.

(d) DUTIES IN RESPONDING TO A SUBPOENA.

(1) Producing Documents or Electronically Stored Information. These procedures apply to producing documents or electronically stored information:

(A) Documents. A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.

(B) Form for Producing Electronically Stored Information Not Specified. If a subpoena does not specify a form for producing electronically stored information, the person responding need not produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.

(C) Electronically Stored Information Produced in Only One Form. The person responding need not produce the same electronically stored information in more than one form.

(D) Inaccessible Electronically Stored Information. The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitations of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) Claiming Privilege or Protection.

(A) Information Withheld. A person withholding subpoenaed information under a claim that it is privileged or subject to protection as trial-preparation material must:

(i) expressly make the claim; and

(ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.

(B) Information Produced. If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information to the court under seal for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.

(e) CONTEMPT.

The issuing court may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena. A nonparty's failure to obey must be excused if the subpoena purports to require the nonparty to attend or produce at a place outside the limits of Rule 45(c)(3)(A)(ii).

Exhibit A

to the Subpoena Duces Tecum dated August 3, 2009 directed to:

General Fidelity Insurance Company
through its agent for service of process in Louisiana
Louisiana Secretary of State
8585 Archives Avenue
Baton Rouge, LA 70809

DEFINITIONS

- (A) The terms "you," and "your" refer to General Fidelity Insurance Company.
- (B) "JHI" refers to Jackson Hewitt Inc.
- (C) "JHTSP" refers to Jackson Hewitt Tax Service Inc.
- (D) The term "document" means the original and all non-identical copies (whether different from the original because of additional notations or otherwise) of all written, printed, typed, recorded, electronic, or graphic matter, however produced or reproduced, in your actual or constructive possession, custody, or control including, without limitation, all writings, drawings, graphs, charts, photographs, photographic records, sound reproduction tapes, data compilations (whether tangible or intangible from which information can be obtained or can be translated through detection devices into reasonably usable tangible form), correspondence, memoranda, data, notes, diaries, papers, letters, communications, telegrams, messages of any kind, minutes of meetings, stenographic or hand-typed and written notes, studies, estimates, reports, instructions, requests, pamphlets, brochures, applications, returns, pictures, books, journals, ledgers, corporate records, accounts, contracts, leaflets, administrative or governmental reports or

returns, exhibits, maps, surveys, sketches, microfilm, xerox or any other tangible things which constitute or contain matters within the scope of Fed. R. Civ. P. 26.

(E) "Pertaining to" shall mean commenting upon, including, concerning, containing, regarding, discussing, reflecting, relating to, relevant to, used in connection with, embodying or evidencing, and should be construed in the broadest sense possible.

(F) The use of the masculine gender herein includes the feminine and vice versa; the singular includes the plural and vice versa.

(G) "Joint Marketing Agreement," "Cross Marketing Agreement," "Program Agreement," "Technology Agreement," and "Kiosk License Agreement" shall each mean (a) any document entitled such, or including such or similar words in its title, and (b) any contract between you and another person or entity to promote, advertise, market, offer, provide, administer, arrange for, support, and/or sell (i) your products, services, resources, and/or personnel or (ii) the other person or entity's products, services, resources, and/or personnel.

DOCUMENT REQUEST

1. Produce and permit inspection of all documents, including but not limited to all proposals, contracts, agreements, letters of understanding, correspondence and press-releases, establishing, modifying, amending, terminating or pertaining to all contracts, joint ventures, or contractual relationships you entered with JHI and/or JHTSI at any time during May 22, 1998 to the present.
2. Produce and permit inspection of all original, amended, supplemented, modified or restated Joint Marketing Agreements, Cross Marketing Agreements, Program Agreements, Technology Agreements and/or Kiosk License Agreements to which JHI and/or JHTSI was a party or signatory that were effective any time during May 22, 1998 to the present.

3. Produce and permit inspection of all documents explaining, describing, or summarizing the implementation of any Joint Marketing Agreement, Cross Marketing Agreement, Program Agreement, Technology Agreement and/or Kiosk License Agreement to which JHI and/or JHTSI was a party or signatory that was effective any time during May 22, 1998 to the present.