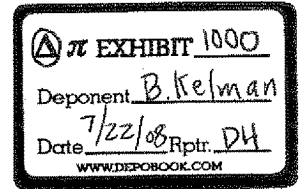




GLOBALTOX
SEATTLE • PORTLAND • GUELPH



March 28, 2003

Our ref: 6257

Paul Howard
The Manhattan Institute
52 Vanderbilt Avenue
New York, NY 10017

RE: Manhattan Institute Project

Dear Mr. Howard:

We are pleased to confirm The Manhattan Institute has retained GLOBALTOX, Inc. to investigate the above-referenced matter on an hourly rate-plus-expenses basis, unless otherwise specified. GLOBALTOX's retention on this case is solely with your firm and, as such, all fees and expenses incurred by GLOBALTOX will be the responsibility of The Manhattan Institute.

GLOBALTOX's services are offered only in accordance with our current Terms and Conditions agreement. Our charges will be billed according to our current Schedule of Rates and Charges, with professional fees at our current commercial rates. To ensure that you are apprised of the technical efforts expended on your project, periodic invoices will be provided. Payment of each billing is due upon receipt.

GLOBALTOX's charges for this activity will not exceed \$25,000 without prior approval of The Manhattan Institute.

Please indicate your acceptance and understanding of the contents of this letter by signing and returning the enclosed copy. Copies of our current Terms and Conditions and Schedule of Rates and Charges are enclosed and made a part hereof by reference. If you have any questions regarding any of the above terms, please do not hesitate to contact me.

Thank you again for your interest in GLOBALTOX, Inc. We look forward to working with you.

Sincerely,

GLOBALTOX, INC.

Bruce J. Kelman, Ph.D., DABT
Principal

BJK/bmw

Enclosures

032803bjk1.doc

Accepted by: Lawrence More

Date: 4/8/03