

**WARFIELD & COMPANY, CPA'S
14555 NORTH SCOTTSDALE ROAD #200
SCOTTSDALE, ARIZONA 85254
PHONE (480) 948-1711**

December 6, 2000

To All Dennel Investors/Claimants:

You are reminded that the last day for registering your Proof of Claim form is December 31, 2000 at 5:00 p.m. at this office.

Any Proof of Claim forms received after 5:00 p.m. on December 31, 2000 will be considered untimely filed and relegated to a category of lesser priority.

You are respectfully reminded to file your Proof of Claim within the designated time frame to preserve your rights as a timely filed claimant in this estate.

Forms are available by downloading from the website at www.dennelfinancial.com or by calling this office.

Very truly yours,

Lawrence J. Warfield, CPA
Receiver, Dennel Finance, et al

LJW/jjb

cc: Patrick M. Murphy
Kelly M. Crawford