From

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January 26, 2006

To Whom It May Concern:

I am writing to you today in order to provide income confirmation for Theodore Liu concerning his current application for financial assistance.

In accordance with your eligibility criteria and to the best of my knowledge, Mr. Liu currently has zero income and is unable to afford to pay his medical treatment due to financial hardship. He also has no insurance coverage to help pay for the cost of this drug.

If you have any further questions, please call 000-000-0000.

Thank you for your assistance.

Regards

[Name]