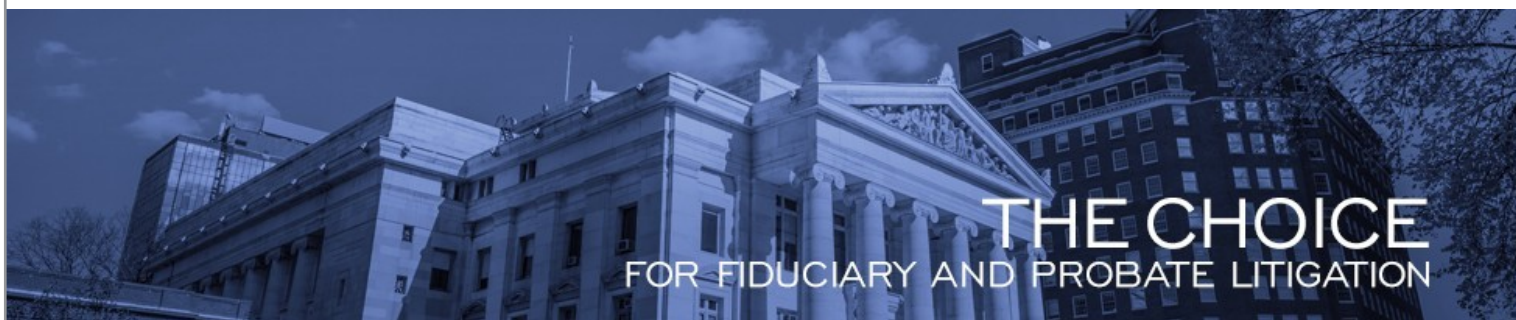


CUMMINGS & LOCKWOOD LLC



FIDUCIARY FEE DISPUTES