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January 10, 2008

Lutz and Carr, CPA's LLP
300 East 42nd Street
New York, NY 10017

Re: BRAC USA

Gentlemen/Ladies:

By letter, dated November 28, 2007, Susan Davis, President and CEO of BRAC USA, Inc. (the "Company") has requested us to furnish you certain information in connection with your examination of the accounts of the Company as of September 30, 2007.

While we have represented the Company in connection with certain matters, our engagement has been limited to specific matters as to which we have been consulted by the Company. This response applies only to matters involving our U.S. law partnership, and does not include any matters that may involve the English law partnership (now called Mayer Brown International LLP) with which we combined on February 1, 2002.

Subject to the foregoing and to the last paragraph of this letter, we advise you that as of September 30, 2007 and through the effective date of this response, we have not been engaged to give substantive attention to, or represent the Company in connection with, loss contingencies involving in excess of \$1,000.00 individually or in the aggregate coming within the scope of clause (a) of Paragraph 5 of the ABA Statement (hereinafter defined).

Please be advised that pursuant to clauses (b) (contractually assumed obligations) and (c) (unasserted possible claims or assessments) of Paragraph 5 of the ABA Statement, it would be inappropriate for us to respond to a general inquiry relating to the existence of unasserted possible claims or assessments involving the Company. We can only furnish information concerning those upon which the Company has specifically requested that we comment. Nor can we comment upon the adequacy of the Company's listing, if any, of unasserted possible claims or its assertions concerning the advice, if any, about the need to disclose same.

The information set forth herein is, except as may be otherwise noted, as of December 18, 2007, the date on which we commenced our internal review procedures for purposes of preparing this letter, and we disclaim any undertaking to advise you with respect to matters (including changes in matters commented on herein) coming to our attention thereafter. As of September 30, 2007, we had no outstanding fees and expenses, and accrued and unbilled expenses of \$200.00.

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Our response herein is limited by, and is in accordance with, the American Bar Association Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information (December, 1975) ("ABA Statement"); without limiting the generality of the foregoing, the limitations set forth in Paragraphs 2 and 7 of the ABA Statement on the scope and use of our response herein are incorporated herein by reference, and any description herein of any "loss contingencies" is qualified in its entirety by Paragraph 5 of the ABA Statement and the accompanying Commentary (which is an integral part of the ABA Statement). Consistent with the last sentence of Paragraph 6 of the ABA Statement, and subject to Paragraph 6 of the accompanying Commentary, we confirm our Firm's policy that whenever, in the course of performing legal services for the Company with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, we have formed a professional conclusion that the Company must disclose or consider disclosure concerning such possible claim or assessment, we, as a matter of professional responsibility to the Company, have so advised the Company and consulted with the Company concerning the question of such disclosure and the applicable requirements of Statement of Financial Accounting Standards No. 5 as interpreted by Paragraph 5 of the ABA Statement and the accompanying Commentary.

Very truly yours,

MAYER BROWN LLP

By: Mayer Brown LLP
David A. Carpenter