

Exhibit 12: The November 01, 2007, allocation email from Sam McCargo

From: McCargo, Samuel E. [smccargo@lewismunday.com]
Sent: Thursday, November 01, 2007 10:46 AM
To: Mike Stefani; Valerie Colbert; wc2nd@ameritech.net
Subject: RE: allocation side letter

Mike,

The letter is OK except for the added paragraph on pension matters. Nothing like this was presented to the Council for approval; we cannot put this in the Allocation Agreement. As an aside, under ERISA and applicable state statutes, the City cannot do adversely affect these pension rights in any way that would be inconsistent with the terms of pension documents. This language would be overkill and would require sending the agreement terms back to Council for another approval. I do not think anyone wants to do that. We will remove that paragraph; and I am fairly certain that Val and John will have no objections to the other language.

Sam

SAMUEL E. MCCARGO

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-----Original Message-----

From: Mike Stefani [mailto:Mike@stefani-law.com]
Sent: Thursday, November 01, 2007 10:18 AM
To: Valerie Colbert; McCargo, Samuel E.; wc2nd@ameritech.net
Subject: allocation side letter

Val, Sam, Wilson,

Attached is a proposed letter agreement allocating the settlement amount. Please review it and let me know if it is satisfactory.

Mike Stefani

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