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May 13, 2002

James G. Garner
McGuire & Associates
123 Main St.
Albany, NY 12203

Dear Mr. Garner:

Thank you for your offer of employment as an Analyst at your Albany location. While I believe firmly in the mission of your organization, and appreciate the challenging opportunity you have to offer, I have had another offer which I believe more closely matches my current career goals and interests. Therefore, although it was a difficult decision, I must decline your offer. I do appreciate all the courtesy and hospitality extended to me by your office and I wish you well in your endeavors.

In the position I have accepted with the Public Service Commission, I will occasionally be in the Capitol attending hearings and other legislative events, so I hope we can get together again and talk about common interests.

Best regards,

Jonathan Lee