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From: LovettM@gtlaw.com

To: rkuehmjr@williamskherkher.com; Trip888@aol.com; wendy@brfamilylaw.com;  
rkuehm@williamskherkher.com

Cc: kisbell@williamskherkher.com; scolligan@williamskherkher.com

Sent: Thu, Jan 7, 2010 12:23 pm

Subject: RE: Sikes~Gawlikowski draft of First Amended Findings and Order

I do not know that we need an actual "entry hearing" on this since it was ordered by the Court of Appeals. Wally, my thought would be to just send it to the judge with a copy of the opinion, but we can handle it however you guys prefer. However, we do need to get it entered within the next week.

Also, now that the stay is lifted, the sanctions imposed by the court are overdue. Although we are under no obligation to do so, we are willing to extend your time for payment by the amount of time the case was on mandamus review, beginning on the date the court issued its opinion, (January 4) making your date for payment February 18, 2010. (The time between Mr. Gawlikowski's filing and the court's ruling was 45 days.) However, this offer is contingent upon you and/or Mr. Gawlikowski agreeing to payment (or agreeing to a payment plan) by that date. If you do not agree, we will take immediate steps to begin executing on the court's judgment against each of you individually via seizure of non-exempt assets and placement of appropriate liens, as authorized by the court's order.

Please let me know how you and your client would like to proceed; we need not have the same arrangements for both of you.

Mary-Olga Lovett

**Mary-Olga Lovett**

Co-Managing Shareholder

Greenberg Traurig LLP | 1000 Louisiana Street | Suite 1700 | Houston, TX 77002

Tel 713.374.3541 | Fax 713.754.7541 | Cell 713.553.1882

[LovettM@gtlaw.com](mailto:LovettM@gtlaw.com) | [www.gtlaw.com](http://www.gtlaw.com)