

June 22, 2005

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HAND-DELIVERED

Attorney Michael P. May
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RE: *American Family Mutual Insurance Co. v. City of Madison Property Tax Dispute*

Dear Mike:

I am writing to share my views on the relative benefits of the mediated settlement reached in the above dispute. As a former Dane County Circuit Court Judge and an experienced mediator, it is my view that the resolution reached by the parties, through their respective attorneys, is an excellent resolution of this lawsuit for a number of reasons. First, the mediated resolution offers both sides substantial certainty in the face of enormous risks inherent in the litigation process. Second, the mediated alternative avoids the significant litigation expense inherent in taking this matter to trial, as well as the expense associated with the substantial likelihood of an appeal, no matter what the trial outcome. Third, I believe the mediated resolution represents a fair and reasonable accommodation of the relative trial risks faced by both sides in taking the matter to trial.

For these reasons, I commend the proposed settlement to your client for serious consideration.

Sincerely,

LA FOLLETTE GODFREY & KAHN



Mark A. Frankel

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