



May 23, 2008

Dear Dr. Damaj,

We just want to take a moment to thank you for the relationship that we have with you and your team. Your interest in our product candidate, willingness to demonstrate flexibility, timely responsiveness, and overall great work certainly lends to the success of our company and ultimately supports the success of yours as well. Thank you again for such wonderful communication as we plan to grow our relationship with you and expect to maintain it for a long time. Please know that we are always available to assist you in any way and are here to listen to you should you have any concerns related to or unrelated to our collective work together.

Best regards,

A handwritten signature in blue ink, appearing to read 'Michael K. Wilhelm', written over a blue scribbled line.

Michael K. Wilhelm
Chief Executive Officer
ImmuneRegen BioSciences, Inc