



ONE BISCAYNE TOWER, 21ST FLOOR
2 SOUTH BISCAYNE BOULEVARD
MIAMI, FLORIDA 33131-1811
TELEPHONE: 305.373.9400
FACSIMILE: 305.373.9443
www.broadandcassel.com

DANIEL NEWMAN, P.A.
DIRECT LINE: 305.373.9467
DIRECT FACSIMILE: 305.995.6387
EMAIL: dnewman@broadandcassel.com

September 20, 2007

**Re: Securities and Exchange Commission v. Mercer Capital, Inc., et al.
Case No. 06-81080 CIV-Middlebrooks/Johnson**

Dear Investor:

Please be advised that all Form K-1s associated with your investment in the Tri-State Energy Group Limited Partnerships have been mailed out this week. Please contact me if you have not received your Form K-1 by the end of the month. You can reach me toll free at (877) 439-5502.

As always, please feel free to contact me if you have any questions.

Very truly yours,

A handwritten signature in cursive script, appearing to read 'Dan Newman', written in black ink.

Daniel S. Newman, P.A., Receiver