

*"KÜNDIG ASSOCIATES HELPED MAKE IT POSSIBLE FOR ME TO BECOME A PERMANENT RESIDENT OF MIDDLE EARTH – A TOLKIEN FAN'S DREAM-COME-TRUE. I COULDN'T HAVE ASKED FOR A WISER, MORE HONEST ADVISOR, UNLESS IT WERE GANDALF HIMSELF!"*

- LEE E. HELLER, PH. D.  
CURRENTLY OF SANTA BARBARA, CALIFORNIA  
SOON TO BE A LAW ABIDING, TAX-PAYING NEW ZEALAND/MIDDLE EARTH PERMANENT RESIDENT.