

EXHIBIT 27



Republic of Panama
The Judiciary
SUPREME COURT OF JUSTICE – OFFICE OF THE CLERK

Panama, February 9, 2009

Mr.
CLOVIS SINISTERRA
Director General
National Migration Services.

Dear Director:

At the request of Attorney Victor Crosbie, legal counsel for Mr. RICHARD SAM LEHMAN, for the pertinent legal purposes, I am hereby remitting the judgment dated October 8, 2008, whereby the Supreme Court of Justice en banc REVOKED Habeas Corpus judgment No. 51 of November 26, 2007, issued by the Second Superior Court for the First Judicial Circuit in favor of Mr. RICHARD SAM LEHMAN and in its stead DECLARED ILLLEGAL the preventive detention of the aforementioned RICHARD SAM LEHMAN if there is no other case pending.

Truly yours,

/s/ Illegible

Dr. CARLOS H. CUESTAS G.

Clerk

Supreme Court of Justice [Seal:] REPUBLIC OF PANAMA
SUPREME COURT OF

JUSTICE

OFFICE OF THE CLERK