

Balbierer and Coleman

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Mr. Jeff Davidson
2417 Honeysuckle Road, Suite 2A
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Dear Jeff:

I had the pleasure of attending your presentation to the CPA Forum on December 14. You deserve applause for waking up a group of CPA's period! let alone at 8 a.m.

I got your message - at least sufficiently enough to recognize I could benefit from more guidance.

Very truly yours,

BALBIRER AND COLEMAN



Roslyn H. Balbierer
Certified Public Accountant

RHB/ml