July 13, 1995

Mr. Jeff Davidson, MBA, CMC 2417 Honeysuckle Road, Suite 2A Chapel Hill, NC 27514-6819

Dear Mr. Davidson

I recently attended your 4-hour seminar "Breathing Space: Living and Working at a Comfortable Pace in a Sped Up Society" at the annual convention of the Indiana CPA Society in Asheville, North Carolina. I enjoyed it very much and found that you had many ideas that I can use in my professional life as an accountant, professor, and administrator.

I reported to Monica Woods, CPE Director of the Indiana CPA Society, that I found the seminar extremely beneficial and that she should employ you again for the many members who did not attend the annual meeting. It is equally important that we learn to better manage our professional lives as it is to improve our understanding of professional standards.

As a person who has presented seminars on accounting and auditing standards for over twenty years, I also applaud your presentation skills. Prior to the start of the seminar, I remarked to a fellow attendee, "How is this fellow going to stretch this topic into four hours?" You answered my question in spades! You held our interest, and I believe you had enough material to go on for two or three days! Audience participation was excellent.

All of the participants I have talked with since the seminar have the highest praise for it. I told Monica Woods that we had missed out by not inviting spouses attending the convention to attend your seminar.

Good luck, and I look forward to attending another of your seminars in the future.

Sincerely

Paul W. Parkison, Chairman

Alumni Distinguished Professor of Accounting