

October 7, 1997

Mr. Jeff Davidson, MBA, CMC
Breathing Space Institute
2417 Honeysuckle Road, #2A
Chapel Hill, NC 27514-6819

Dear Mr. Davidson:

I enjoyed your presentation at NationsBank Purchasing card user group. I found it to be humorous and very useful. Our day to day life put into context of the growth of our society and increasing complexities we face helped to put things into a proper perspective.

Your involvement of the audience with your presentation was most enjoyable and would encourage it's continued use in your presentations.

Great Job!

Sincerely,
KPMG Peat Marwick LLP



Douglas P. McCubbin
Senior Manager