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July 09, 1998

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

Dear Mr. Davidson:

We enjoyed listening to your presentation at the ACF convention in Montana several weeks ago. As a matter of fact, we believe that your enthusiasm, presentation, and knowledge of the subject allowed you to make one of the best presentations we have ever seen.

We have already begun to implement some of the ideas that you presented. Your message was timely and we can certainly use many of your ideas in our firm.

We wish you the best of luck in the future. Hope that we get to see you speak again sometime in the future.

Sincerely,


Glen Dabney, R.F., A.C.F.