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SUBSURFACE TECHNOLOGY
An Environmental Services Company

July 17, 1995

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

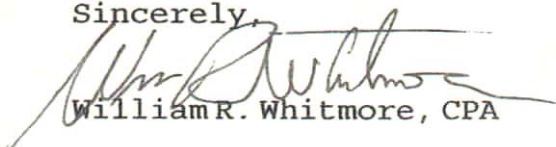
Dear Jeff:

Several weeks ago I attended the Indiana CPA Convention in Asheville, North Carolina. I was very impressed with the quality of most of the seminars, however, I want to especially reemphasize what I mentioned to you following your session on Saturday morning.

Your presentation entitled "Breathing Space: Living and Working at a Comfortable Pace in a Sped Up Society " was certainly the high point of all that had gone into making this a positive professional meeting. Your session alone would have certainly made the Convention a worthwhile experience. The points presented were extremely informative and applicable to our day to day needs.

I would appreciate receiving a cassette on Breathing Space and hope we have the opportunity to draw further on your expertise in the future.

Sincerely,



William R. Whitmore, CPA