



CBIZ Kirkland, Russ, Murphy & Tapp

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September 14, 2013

Mr. Jeff Davidson, MBA, CMC
Breathing Space Institute
3202 Ruffin Street
Raleigh, NC 27607-4024

Dear Jeff,

The program you gave to the CEO Council on September 12th was fantastic.

Thank you.

A handwritten signature in black ink, appearing to read "Jack", written over the printed name.

Jack W. Kirkland, Jr.