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CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION

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February 1, 2000

Ms. Honey Leveen
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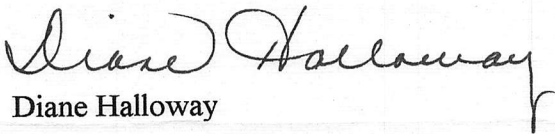
Dear Honey,

Thank you so much for the informative seminar you gave to my clients on the very important subject of long term care. You know more about this subject than anyone I have met and my clients greatly benefited from the time you spent with us.

I would also like to thank you for the time you have spent with me. I have learned so much from you; more than I ever learned from all the courses and seminars that I took. You have unselfishly given of your time and expertise and you truly have a passion for what you do.

I look forward to continuing to learn from you. Thanks again.

Sincerely,


Diane Halloway

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AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
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