



**Superior Brick
And Refractory Service, Inc.**

September 13, 1990

Mr. Charles R. Tutwiler
Tutwiler & Associates, Inc.
2203 North Lois Avenue
Suite 416
Tampa, Florida 33607

RE: Fire Loss - 03-06-90

Dear Mr. Tutwiler:

Enclosed please find our check in the amount of \$445.28.

At this time I can only think of one question and that is,
Is this personal loss tax deductible. If so, do you have
the papers we will need to file our return?

Both Judy and I want to thank you for all your help during
our adjustment period after the fire. You certainly made
everything easier for us and we wanted you to know how
much we appreciated your efforts.

Sincerely yours,

Bill McHugh
William R. McHugh

WRM/jm