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PLEASE REPLY TO

Tampa

January 26, 1998

Charles R. Tutwiler
Charles R. Tutwiler & Associates, Inc.
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Dear Dick:

Thank you for your note and I also very much appreciate your assistance of Ms. Illgin and I know she also was grateful for your help. Thank you for helping her through this process. You were definitely the right man for the job!

With best regards,



Robert H. Buesing

RHB/jb