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May 25, 1990

Mr. Dick Tutwiler
Tutwiler & Assoc., Inc.
2203 N. Lois Avenue, Suite 416
Tampa, FL 33607

Re: Mary Martin/Michael Koretzka

Dear Dick:

I am in receipt of your letter dated May 23, 1990 regarding the above referenced matter. Please allow this letter to express my appreciation for the professional manner in which you handled this claim. Your expertise in this area was obviously beneficial and I believe it allowed us to accomplish a timely and beneficial resolution of this matter.

Thank you again for your help.

Sincerely,


Thomas C. Nash, II

TCN/wlc