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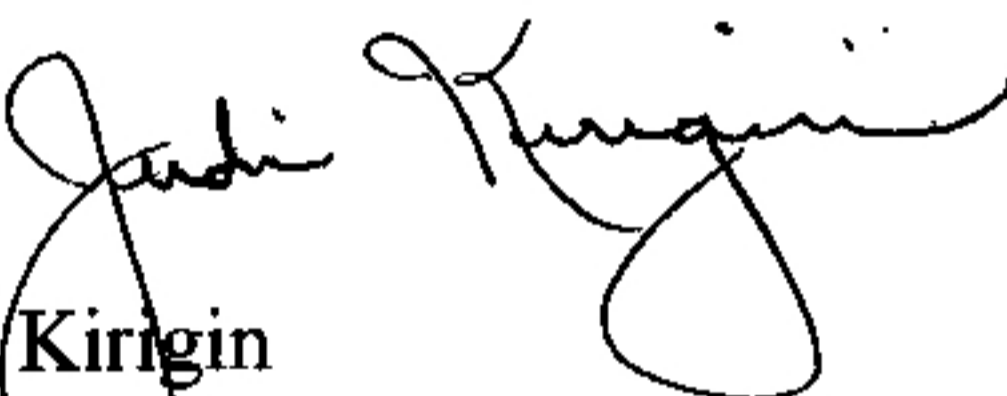
March 28, 2000

TO WHOM IT MAY CONCERN:

We had the rotating file system installed in our office and have been very pleased with the convenience and efficiency of the system.

Should you have any questions or care to see the files we have in our office, please give us a call.

Very truly yours,


Judi Kirigin
Front Office Coordinator