

Stewart Jacobson, P.A.

STEWART JACOBSON

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September 2, 1998

Steve Seigel
13533 SW 62 Lane
Miami, FL 33183

Re: Stewart Jacobson
Telephone System

Dear Steve:

I would like to thank you for your kindness in helping my secretary, Bea, program our telephone system.

Please be advised my office will keep a copy of your name and telephone number in our files.

Again, thank you for your courtesy and cooperation in this regard.

Very truly yours


Stewart Jacobson

SJ:bk
Enclosure