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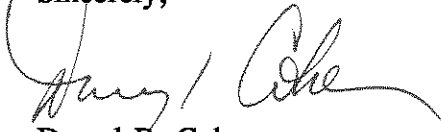
October 13, 1994

To Whom It May Concern:

I have had the pleasure of knowing Deb Jackson for about three years and I find her to be of the utmost integrity, both personally and professionally. I find that she is absolutely the best massage therapist I have ever come in contact with (that includes over 25 massage therapists) throughout the years. She is accommodating, sweet and extremely professional.

Please let this letter serve as my highest and best recommendation.

Sincerely,



Darryl B. Cohen

DBC:pbs