

April 5, 1992

To Whom it May Concern

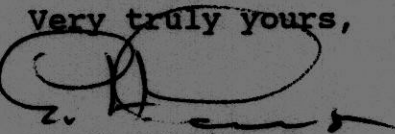
Re: Mr. Gary Patterson

Dear Sir:

I have worked extensively with Mr. Gary Patterson while he was at KMPG Peat Marwick. Based upon this work experience, I found Gary to be an outstanding individual, both technically and personally. Gary does an outstanding job in any task which he takes on. He is very well rounded and has an excellent business acumen. I would highly recommend Gary for any type of financial management position.

Should you have any questions related to Gary or his ability, please feel free to contact me.

Very truly yours,



E. H. Ellis, Jr.

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