Coopers &Lybrand

April 5, 1992

Dear Sir:

position.

EHE: las

Very truly yours,

E. H. Ellis, Jr.

To Whom it May Concern

Re: Mr. Gary Patterson

please feel free to contact me.

certified public accountants

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

Should you have any questions related to Gary or his ability,

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in principal areas of the world