

19 July 2002

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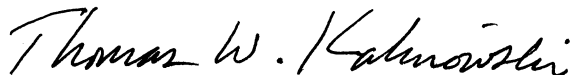
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Very truly yours,

ERLER & KALINOWSKI, INC.



Thomas W. Kalinowski, Sc.D.
Vice President

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