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March 7, 1998

Jeff Davidson, MBA, CMC Breathing Space Institute 2417 Honeysuckle Road, #2A Chapel Hill, NC 27514-6819

Dear Jeff:

Just a note to tell you that I did enjoy hearing your topics recently aboard the Island Princess. As a function of age I have begun to value my time and storage space with considerable zeal and it was nice to hear that I was moving in the right direction. I still practice but have given the business management over to my son. I have passed on your literature to him and I hope he has listened to the tape which you gave me on board.

Have almost recoverd from the jet lag and am back to work briefly each day. Thanks again for you insight and I wish you well in your work.

Sincerely,

David W. Heese, D.D.S., F.A.C.D.