



# RALICKI & THOMAS

Certified Public Accountants  
A Partnership of Professional Associations

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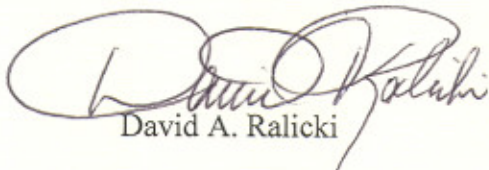
Mr. States Hines, President  
Vision 360, Inc.  
1800 Old Okeechobee Road, #101  
West Palm Beach, Florida 33409

Dear States:

On behalf of our partners and firm members, I want to formally thank you for doing an outstanding job facilitating our firm retreat this past November. You were instrumental in assisting us in setting our goals and objectives for 1997 and showing us ways in which we can focus on accomplishing those goals and objectives this upcoming year.

Again thanks for your helpful and honest insight into helping our firm grow.

Sincerely,



David A. Ralicki

DAR/cp

*Member:*

*Division for CPA Firms of the American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
International Association of Practising Accountants*