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THE KEEFE COMPANY

Suite 711 • 444 North Capitol Street • Washington, D.C. 20001 • (202) 638-7030

4/5/86

Dear Sir -

Enclosed please find a copy of the letter & record from Sibco. I believe that it is self-explanatory, but obviously if you should have any questions please do not hesitate to call. Talk to you soon!

Kind regards,
Rick

ATTACHMENT 5d

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