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MAY 10 1989



EarthFax

EarthFax
Engineering Inc.
Engineers/Scientists
7324 South 1300 East
Suite 100
Midvale, Utah 84047
Telephone 801-561-1555

DIVISION OF
OIL, GAS & MINING

May 5, 1989

Mr. Rick Summers
Utah Division of Oil, Gas and Mining
355 West North Temple
3 Triad Center
Salt Lake City, UT 84180-1203

Dear Rick:

Our Auditors, Laser Symes & Lisonbee, CPA's are conducting an examination of our financial statements as of December 31, 1988. We would appreciate your confirming directly to them the following information:

According to our records of December 31, 1988 you company owed EarthFax Engineering Inc. a balance of \$6,156.25 . If this amount agrees with your records, please indicate at the bottom of this letter. If you have any disagreements, also please indicate in the space provided.

Your assistance is greatly appreciated. Please send this letter in the return reply envelope directly to Laser Symes & Lisonbee.

Sincerely,

Richard B. White

Richard B. White
EarthFax Engineering, Inc.

The above amount is is not correct (circle one).

Exceptions:

Signed: *Rick Summers*