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December 2, 1988

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Mr. John Ritsher Attorney at Law Ropes & Gray 225 Franklin Street Boston, MA 02110

Dear Mr. Ritsher:

Pursuant to our conversation, I have enclosed some introductory materials on Laventhol & Horwath's Emergency and Environmental Advisory Services.

Laventhol & Horwath's Emergency and Environmental Advisory Services provides management advisory services to the private and public sector. It consists of four integrated strategic business units:

Regulatory Compliance

We provide analyses of existing plans and procedures, compare them to current regulatory requirements, and outline a strategy to assure regulatory compliance.

Emergency Planning

Extensive planning experience allows us to reduce the time and costs normally associated with preparing a comprehensive emergancy preparedness program. We follow a standard format based upon regulatory requirement and safety standards to produce a workable emergency plan and implementing procedures.

Training Services

In-depth expertise in a variety of adult educational settings, proviles a combination few companies can offer.

Information Management

We assist our clients to create information systems to track reporting requirements, identify commitments, cross-reference multiple contingency plans, hazardous materials, resources and workflows.

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A member of Horwath & Horwath International with affiliated offices worldwide.

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Our consulting services have focused on assisting the private and public sector respond to the myriad of governmental regulations promulgated in the environmental, nuclear and safety areas.

We are cognizant of the need for responsive services on relatively short notice. An important aspect of our consulting services have focused on assisting the private and public sector respond to the myriad of governmental regulations promulgated in the environmental, nuclear and safety areas.

I look forward to hearing from you. Should you have any guestions, I can be reached at my office (312) 648-7415.

Seary W. Sikich Sincerely,

GWS:cas Enclosures