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October 6, 1994

To Whom It May Concern:

It is with great pleasure that I take this opportunity to recommend Mr. Robert B. Naylor for the Wharton Executive MBA Program.

I was first introduced to Bob as a computer consultant in December of 1989 when he installed a new computer network in my office. Bob was the consultant for the hardware firm doing the installation. Bob went above and beyond the call of duty in helping us install this system, giving us many hours of service.

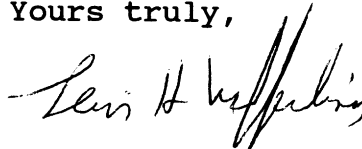
Over the last five years Bob has, on many occasions, unselfishly driven nearly two hours in each direction, to help re-establish the system when we had a hardware failure. Bob has always been available for advice and I must say his expertise in the computer field is second to none.

Because of Bob's hard work and personality, we have become close personal friends in addition to maintaining our business relationship.

I can honestly say that if Bob applies half the effort to his schooling that he does into his personal and working relationships, he would be a most successful candidate in your program.

If you feel the need to contact me personally, I may be reached at the above phone number.

Yours truly,



Lewis H. Wefferling
Certified Public Accountant

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