

HEALTHSOUTH

Sports Medicine & Rehabilitation Center

May 15, 1997

Dwight Chapman, President
Two Plus Four Construction Company
6320 Fly Road
East Syracuse, New York 13057

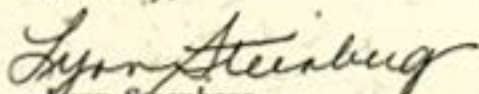
Dear Mr. Chapman,

Just a brief note to thank you for the outstanding job on our new satellite office in Oswego. Despite the numerous challenges that Zosmer presented, the facility was completed in a timely, and customer friendly, manner.

I would especially like to commend Mike Bachar who gave 110% to this project at all times, always with a smile on his face. At HEALTHSOUTH, we call it "pulling the wagon". You are very fortunate to have such a valuable employee!

Thanks for helping us bring HEALTHSOUTH's pristine experience to Central New York.

Sincerely,


Lynn Steenberg
Administrator

cc: Jim Kelly

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