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July 21, 1999

Jon E. Seidel
EDP Consulting, Inc.
3373 Guido Street
Oakland, CA 94602

Re: Gateway 2000 v. Ernst & Young

Dear Jon:

Your analysis of the management aspects of GCI was trenchant. Listening to you in our meetings helped me understand these issues, reducing them from great complexity to comprehensibility.

Thank you for your effort.

Sincerely,



Richard A. Hibey

RAH:caj