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Professor of Medicine  
University of Toronto

September 15, 1997

Dr. A. Keller  
Medical Staff Association  
Eaton South 1-447C

Re: Mr. Robert Zinner

Dear Anne:

I recently had the opportunity to work with Mr. Zinner through a detailed financial analysis and planning exercise. I am writing to express my complete satisfaction with the services offered by Mr. Zinner. I found Mr. Zinner's approach to be thorough, conscientious, and professional in every respect. He was most helpful to my own planning for the future, and I am pleased to add this letter of recommendation to others who have benefited from his service.

With kind regards,

Peter R. McLaughlin, MD, FRCPC

PRM:jh

cc: R. Zinner