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March 24, 1999

Greg Dixon, CEO  
Calmoseptine Inc.  
16602 Burke Lane  
Huntington Beach, CA 92649

Dear Mr. Dixon:

As I mentioned when I spoke with you on the phone, I have found Calmoseptine to be extremely effective in protecting the gastrostomy tube that my wife has. These tend to have drainage around the tube, which irritates the surrounding skin, and since I have been using the Calmoseptine on the skin the local inflammation has healed very nicely. I think this is an excellent product for this purpose.

Very sincerely,

ARTHUR D.

ADK:dmg