

ABC Corporation
123 Rainbow Way
Honolulu, Hawaii 96813

April 15, 1998

Marcus David, M.D.
University of Hawaii
2440 Dole Street
Honolulu, HI 96822

Dear Dr. David:

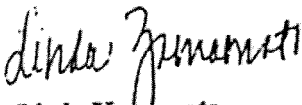
The ABC Corporation appreciated the opportunity to support you on your project, Sports and Recreation - Injury and Rehabilitation. Our staff researcher, who assisted you from September 1, 1997 to February 28, 1998, believes that the results of your work will benefit and be of interest to intercollegiate athletics and Hawaii's "weekend warrior."

The following schedule summarizes the various costs we have incurred due to our commitment to your project:

Regular salary of researcher (6 mo. x \$2,800/mo)	\$16,800
Applicable fringe benefits (6 months)	5,959
Inter-island airfare, hotel and other travel costs of researcher	1,000
Printing of project report	<u>1,000</u>
	\$24,759

We enjoyed participating in your research and hope for your continued success.

Sincerely,



Linda Yamamoto
President and Chief
Executive Officer

LY:cm

Attachment E