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April 14, 2004

Professor Michael Patten
Department of Information Science
Southern Alberta Institute of Technology (SAIT)
Calgary, AB T6Y P2B

Dear Professor Patten:

This is a bridge between the letter and previous communication

Buffered yet clear statement of what cannot be done, followed by support.

This closing statement expresses interest in continued association and possible participation next year.

Thank you for your March 25 letter inviting M&K to participate in your institution's coop program. It is a valuable program that has enormous benefits for both students and the participating companies.

Unfortunately, we cannot hire coop students this year. Over the past few months, M&K has been on a cost-cutting initiative, as an adjustment to the current economic climate. It would be difficult for us to hire coop students during this time.

However, we would like you to consider us for coop positions at the same time next year. We hope then that we can be able to benefit from the talents of SAIT's best computer science students.

Sincerely,

John Hacker

John Hacker
Human Resources Officer

JH/fc