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Mr. Gupta
Jagdish
MRM

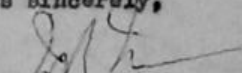
January 5, 1970

Dear Mr. Gupta,

Thank you for your letter of 27th December and your felicitations. I shall certainly consider how to utilise your kind offer of cooperation.

With all good wishes for 1970.

Yours sincerely,


(M. R. Masani)

Mr. Jagdish Gupta,
167 E Kamla Nagar,
Delhi 7.

MRM:ri