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To whom it may concern :

*In my quality of psychiatrist, psychotherapist, incharged professor in the University of Siena in Adolescent psychiatry, Vice-President of the Italian Association for Humanistic Psychology, consultant of the Ministry of Health and of the City of Rome in the Drug Abuse field I willingly express my deep appreciation for the teachings of Bhagwan Shree Rajneesh in the fields of psychotherapy, philosophy, spirituality and development of human potential.*

*Beside my positive evaluation under the theoretical point of view I could personally verify beneficial consequences in some cases with emotional and behavioral disturbancies attending the activities of Miasto and other Italian centers belonging to the same philosophy.*

*In this way I found rooted in the practice of Rajneesh's disciples what I learned by reading his books, that the alive connection between him and his followers is enabling them to go very profoundly into the therapeutic process with their respective clients.*

Siena, July 17th, 1983

Yours faithfully

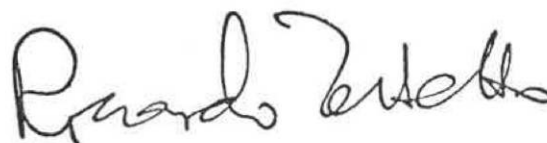


EXHIBIT "A-140"