

**ALISO AUTOCARE & TIRE INC.
22972 Pacific Park Dr.
Aliso Viejo, Ca. 92656
949 481 8561**

October 19, 2004

Mr. Sean Edelstein
Prudential California Realty
2249 N. Tustin Ave.
Orange, Ca 92865

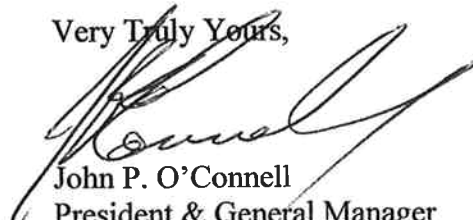
Re: Sale of Aliso Autocare & Tire

Dear Sean:

I would like to thank you for the professional representation you provided to our company during the listing and sale of our business, Aliso Autocare & Tire. Your marketing plan, regular status reports, communication, follow up and attention to detail, provided the basis for a successful sale and close of escrow.

Thanks again for all your hard work and help in this project.

Very Truly Yours,



John P. O'Connell
President & General Manager
Aliso Autocare & Tire Inc.

cc: file