

January 2, 2002

Sean Edelstein
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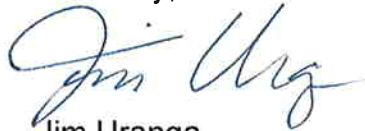
Dear Sean:

I would like to take this opportunity to thank you very much for all the hard work you did in the sale of my business. As I had previously mentioned to you, I had two other business brokers handle the sale of my business, but they seemed to either drag their feet or simply not interested in obtaining a buyer. I was not impressed with them and did not renew my contract with their companies. You on the other hand managed to sell my business in only two weeks. I was quite impressed with this and knew I had contacted the right person for the job.

As you know my business could not be sold just to anyone. It had to take the right person to operate and continue this type of business and feel you found the right person for this venture. You can surely bet if I ever hear of anyone else that is interested in selling their business I will certainly refer them to you. I will simply inform them that if they want the best business broker they must contact you.

Sean, thanks again for everything you did for me and it was a great pleasure dealing with you.

Sincerely,


Jim Uranga