

August .5, 2004

From: Whimsey Hollow

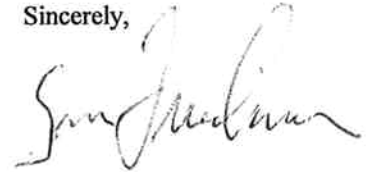
Re.: Sale of business

I would like to share the experience I had in using Sean Edelstein in the sale of my business. I interviewed several brokers and felt that Sean had the skills that would be required to get the job done. I was concerned that we might have some difficulty in the sale because of some future construction in my area. There also turned out to be some lease assignment issues.

Sean brought several qualified buyers and had the experience to sense what the questions and issues might be before they came up and thus was prepared with knowledgeable answers. I was impressed with the ease in which Sean handled questions and situations as they arose during my sale. There were always timely responses to my calls and clear and direct communications indicating what to do or expect next in negotiation/sale of the business.

I would not hesitate to use Sean again if and when I sell another business and would recommend him to anyone that is serious about selling their business.

Sincerely,

A handwritten signature in cursive script, appearing to read "Sam Friedman".

Sam Friedman
Whimsey Hollow