

Richard Ginsburg  
President and Chief Executive Officer

Tuesday, September 23, 2003

Re: Kris Calabro

To Whom It May Concern:

I have known Mr. Calabro for approximately seven years. During that time Mr. Calabro has had a number of positions in two companies I have been the CEO of.

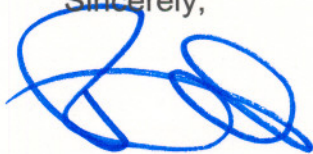
Although Mr. Calabro was initially hired at a very young age, he made a lasting impression on me. Always taking initiative to master the tasks he was given, Mr. Calabro has consistently shown a superb drive to be the best at what he was doing.

Honest, dedicated, and hard working, Mr. Calabro has been a valuable employee, contributor, and source of opinion for me over the past seven years.

Whatever path Mr. Calabro takes on, I am confident he will be successful and a valuable asset to any organization he is associated with.

Should you have any questions regarding Mr. Calabro, please feel free to call.

Sincerely,



Richard Ginsburg  
President, CEO, and Director