

BLUE, LUCOVE, GASTWIRTH, SAY & Co.

CERTIFIED PUBLIC ACCOUNTANTS

A professional corporation

Special accounting solutions to help
small businesses prosper

Let our team
be your
off-site C.F.O.

March 11, 1994

Audit Insurance

Computer &
management
consulting

Tax prep &
planning

Year-round
financial
planning

Monthly
bookkeeping
& accounting

Financial
statements

Budgeting
& forecasting

IRS
representation

Loan
applications

Small
business
advisory
service

Computerized
tax returns

Estate
consulting

Incorporation
advice

Software for
monthly
write-ups

Litigation
support

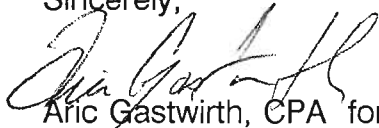
To Whom It May Concern:

Bruce Parton and HP Associates have been associated with our firm for several years. As a general contractor, HP Associates has been extremely responsive to our needs from small touch up work to the major remodeling of our offices which took place in October, 1993. HP Associates is extremely responsive in emergency situations as well. Bruce Parton had a crew in our offices the day of the January 17, 1994 Northridge earthquake assessing the damage and remodeling needs. Construction began one day later and was completed in one weeks time.

From a personal view point, Bruce is a very conscientious and concerned individual. This characteristic is reflected in the quality and thoroughness of his work. We highly recommend Bruce Parton and HP Associates for general contracting needs for any size job and company.

Please feel free to call me directly if you would like to talk further about the work he has provided our firm in the past.

Sincerely,



Aric Gastwirth, CPA for
Blue, Lucove, Gastwirth, Say & Co.

m-238