



ITT Corporation

Gilfillan Division

March 20, 1990

7821 Orion Avenue
P.O. Box 7713
Van Nuys, California 91409
Telephone (818) 988-2600

To whom it may concern,

Mr. Bruce Parton and H.P. Associates has perform various capital projects for ITT Gilfillan since 1988 and has shown excellent work.

Mr. Bruce Parton and H.P. Associates has delivered a quality workmanship at competitive prices in the required given time.

We highly recommend Mr. Bruce Parton and H.P. Associates.

Sincerely,


Merton Ortencio
Plant Engineer