



Michael Kent Blue & Co.

A Professional Corporation
Certified Public Accountants

March 21, 1990

To Whom it may concern:

Mr. Parton of HP Associates recently undertook a complete remodel of our 10,000 square foot office. This was a particularly difficult task because of the phasing of the work due to our requirements of keeping our offices functioning while the renovation was underway.

He and his staff did an excellent job by meeting our needs and delivering a superior product within budget, all on a tight schedule.

We highly recommend Mr. Parton and HP Associates as a general contractor.

Sincerely yours

Michael Blue

mb/gb