

RUBIN PACHULSKI DEW PROPERTIES, LLC
Real Estate Acquisition and Finance

February 4, 1999

Bruce Parton
HP Associates, Inc.
29800 Agoura Road
Suite 105
Agoura Hills, California 91301

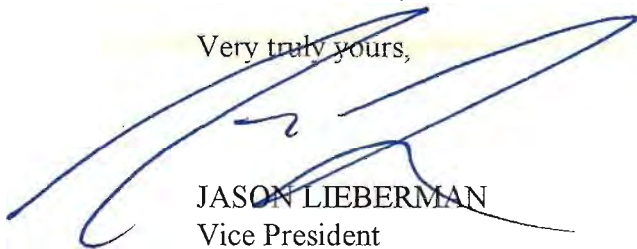
Dear Bruce:

HP Associates has been working as our General Contractor for over a year now and we continue to be pleased and impressed with the professionalism and quality of work from your company and the sub-contractors HP Associates employs. We have come to trust you with our most difficult and sensitive projects.

HP Associates has consistently demonstrated the ability to be price competitive, complete projects on time, satisfy our construction needs and maintain the quality of the areas outside the work space on our properties.

We feel fortunate to have HP Associates in close association with our company and like to extend a well deserved thank you for your continuing quality of work and service.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'Jason Lieberman', is written over the typed name and title.

JASON LIEBERMAN
Vice President