



February 23, 2004

To Whom It May Concern:

Over the past 3 years, HP & Associates, Inc. has provided contractor services for Winchell's Donut Houses. Bruce Parton has both built new and remodeled existing stores over that period of time. Bruce has always shown to be dedicated, responsive and reliable. We have been very satisfied with the 5 locations that Bruce has been involved in and we would highly recommend his services to others.

Sincerely,

Bob Zanolli
President