

**JACKSON**  
**PLATING & POLISHING**  
I N C O R P O R A T E D

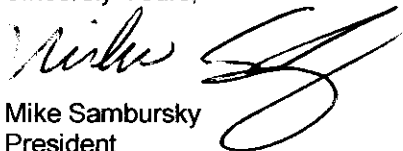
October 23, 2000

Dear Dermot

I want to thank you for your assistance and corporation in helping me completes my compliance report 2000. Your company did a fine job in everything and thanks again for helping me understand and complete this task correctly.

You can use my name as a reference. You did a quality job and were very professional they way you handled our account.

Sincerely Yours,



Mike Sambursky  
President  
Jackson Plating & Polishing