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April 23, 2003

Bob Franz
27 Simms Street
San Rafael, CA 94901

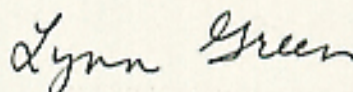
Re: Letter of Recommendation

Dear Bob:

With our remodeling project completed, and having moved back into our beautiful new office suite, I wanted to take the opportunity to write an old-fashioned thank you letter! It was a pleasure dealing with you throughout all stages of design, construction and installation of our conference room furniture. Your artistic creativity, sensitivity to budgetary constraints, and commitment to on-time delivery and installation of product was greatly appreciated. The conference room furniture is handsome, functions well and is easy to care for. The hidden refrigerators in the credenzas are a huge hit – probably one of the most popular features in the remodeled suite. Clients have been impressed, staff is appreciative and the attorneys are proud to show off the new conference rooms. Thanks again for a job well done. If a prospective client of Franz Group would like to call me, I would be happy to discuss your work and our satisfaction with it.

Sincerely,

HOGE, FENTON, JONES & APPEL, INC.



Lynn Green
Director of Administration