

YOUNGONE AMERICA

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CUTTING & DISTRIBUTION CENTER
1400 N.W. 96TH AVENUE
MIAMI, FL 33172 USA

DATE: 3/28/95
TO: Ralph Merritt
FROM: Peter Bauer-President
RE: Construction

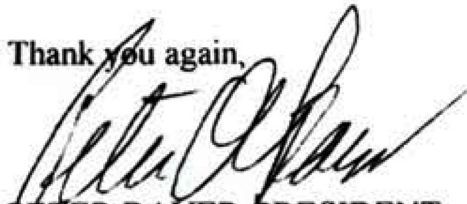
Dear Ralph,

I would like to take a brief moment to thank you and your entire team for the outstanding effort and results achieved in the building of our warehouse and offices in the Finger Lakes Commerce Park.

We have now been in occupancy for more than three months. Each day we open and enter our building with great pride, due to the outstanding construction work which you and your people accomplished. When occasionally we do find a minor problem, your crew attends to it immediately.

We would certainly be proud to recommend you to anyone who is considering building a warehouse or other similar complex for your ability to complete a job as promised, on schedule, and within the budget guidelines established.

Thank you again,



PETER BAUER-PRESIDENT

PB/cc