Irving Shapiro, CPA Michael Shapiro, CPA 6154 Mission Gorge Road, Suite 100 San Diego, California 92120 (714) 282-7668

August 6, 1981

Sidney Greenspan 3440 Wilshire Blvd. Los Angeles, CA 90010

We are very impressed with the way your firm conducts business.

Sincerely,

Shapiro & Co. CPA'S