

LAWRENCE M. DUBIN

February 2, 1989


Mr. Mark E. Perlman
Empeco, Incorporated
450 Skokie Boulevard
Suite 601
Northbrook, Illinois 60062

Dear Mark:

Enclosed is final payment on our contract. I want to again express my thanks and appreciation for the quality of your work and supervision, your attention to detail and your prompt (if not always enthusiastic) response to problems. From the horror stories heard from others, I must say that either I am unusually tolerant or you are unusually reliable -- and we both know that I am not tolerant! Thanks again for a job well done. You can be certain that we will be pleased to give you high references should the occasion arise.

With best personal regards,

Sincerely,



Lawrence M. Dubin

LMD:ohh
CC: Tony Grunsfeld