

ALL TEMPERATURES CONTROLLED, INC.

HEATING • AIR CONDITIONING • REFRIGERATION

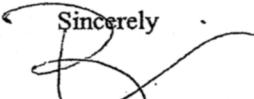
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December 6, 1997

A. R. Merante Corporation
P.O. Box 221662
Newhall, Ca. 91322
Attn.: Mr. Rick Merante

Dear Mr. Merante

I wanted to thank you for all your services during the transitional period we went through. Your services were precise, in time and helpful. Your resourcefulness and years of experience was an added plus that came with the package to our surprise. The willingness of your organization to be totally open in all aspect of your trade and at the same time protecting your client's privacy was appreciated. I wish you much success in future and we hope to be able to use your services in near future.


Sincerely

Rami Nadershahi
Head of Engineering and Estimating Department
All Temperatures Controlled, Inc.