

J. PETROCELLI CONTRACTING, INC.

100 Comac Street, Ronkonkoma, New York 11779 • 516-981-5200 • FAX 516-981-5239

To: Future Client of I.C.M.

Re: Seth Agonian Date:

May 7, 1999

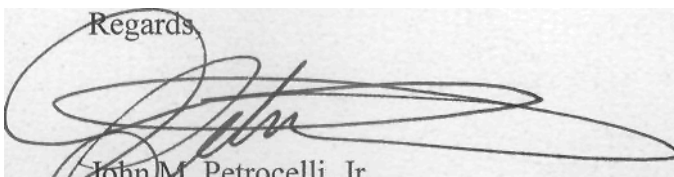
I.C.M. has delivered products of metal artwork within time schedules and budgets beyond our stringent expectation. I.C.M. is the type of company that has paid attention to detail and performance during every phase of the project.

From value engineering, shop drawing submission, and delivery of products, there is no other metal artist in the business like Seth. The completion of the metal artwork at the Waldorf Astoria has made J.P.C. a true believer in his firm.

J. Petrocelli Contracting, Inc. will spare no effort in recommending I.C.M. for any project awarded his firm. Without a doubt, Seth is a rare find in our industry.

If you have any questions, please feel free to contact me.

Regards,



John M. Petrocelli, Jr.
President

JMP/ss