

ROBB EVANS & ASSOCIATES LLC

Fiduciaries, Asset Managers & Consultants

Los Angeles, CA • Las Vegas, NV • Seattle, WA • Greenwich, CT • Scottsdale, AZ

May 6, 2004

Mr. William Szymanski
WML Construction
2 E. Camino Real, Suite 103
Boca Raton, FL 33432

Dear Bill:

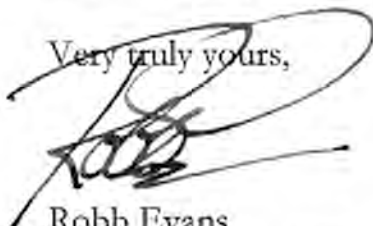
I wanted to take this opportunity to thank you for your extraordinary level of professionalism exhibited in the construction, maintenance and sale of the Boca Raton property in the Equinox estate. As you know, that property was my responsibility in my capacity as a Federal Court Receiver.

From the outset of the receivership, you maintained a cooperative attitude and constructive approach to each of the challenging issues that this property presented. In every facet of the construction and sale process, the commitment to quality and the spirit of cooperation were readily evident. You worked closely with me and my associates to determine and complete the necessary work to prepare the property to market, to maintain and monitor the property during the term of the listing and to assist in the sale of the property.

Your professional collaboration and dedication were integral to the preparation, maintenance and eventual sale of this property. It has been my pleasure to work with you over these past few years and I would welcome the prospect of doing so again.

Feel free to use my name as a reference.

Very truly yours,



Robb Evans
Chief Executive Officer

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5/14/04