

FONTES & MAHONY

CERTIFIED PUBLIC ACCOUNTANTS

February 6, 2001

To Whom It May Concern:

I have worked with Robert Bohan as his personal and corporate CPA for over 17 years. As the CPA for his various companies and personal financial needs, I have tremendously enjoyed my professional relationship with Robert and look forward to many more years of service for him. I have found Robert to be honest, straightforward, and a man of his word.

Very truly yours,

FONTES & MAHONY, CPAs



Alan L. Fontes
Partner