

January 4, 2005

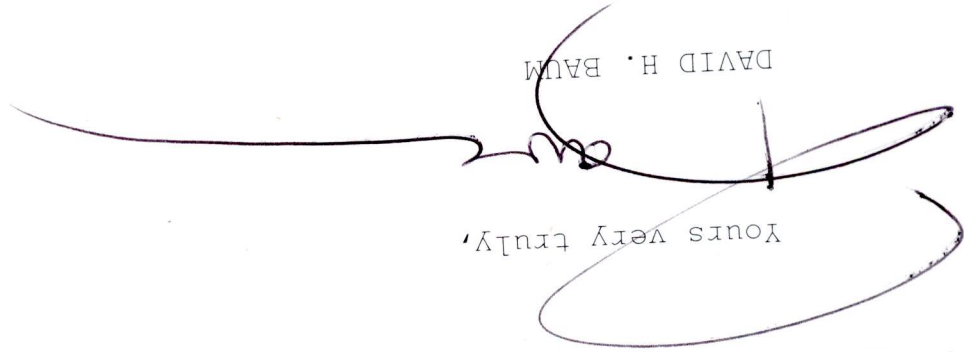
Ron and Richard Tasoff
Ventura Boulevard Suite 1000
California 91436

and Richard,

my thanks for the gift of the Sees Candy gift certificate. Just returned from Hawaii I think we will defer using the certificate until a little time has passed so that I regain some peace of a waistline. We very much appreciate your gift but importantly I appreciate the fact that you always handle our affairs with such delicate care making our referrals pleased with our commendation and us pleased to have made the referrals to

We wish you all of the best in the coming year.

Yours very truly,



DAVID H. BAUM