

PFIP, Professional Financial Planners, Inc.

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January 19, 1998

Mr. Ross Sellinger, President
Sellinger Enterprises, Inc.
900 Ellison Avenue
Westbury, New York 11590

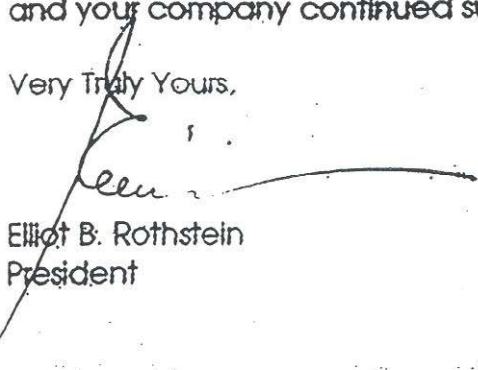
Dear Ross:

I am writing to thank you for your assistance regarding the recent relocation of my office to Garden City. I have been involved in many real estate transactions in my business career and with your help, this was the most successful!

Your professionalism throughout the entire process was well appreciated. Your understanding of my difficult business requirements, your skillful negotiation of the complex business terms, your spreadsheets, and your ability to creatively analyze and negotiate the lease were instrumental in helping to accomplish my real estate goals.

If you ever need a reference, please feel free to call me. Until then, I wish you and your company continued success.

Very Truly Yours,



Elliot B. Rothstein
President