

December 12, 2000

To Whom It May Concern:

I have worked with Bill Levine on many projects over the last 15 years from my time as Creative Director at May Department Stores, to being In-Store Marketing Director at Mervyn's California and now the CEO of a design firm. We have a growing and demanding customer base and Bill Levine has always come through with quality production and excellent customer service.

Bill has always been instrumental in assisting my company with the design and development of quality fixturing and signage. I have found him to be a hard working, ethical individual who is more than willing to go out of his way to ensure that a customer is completely satisfied. His attention to detail, in addition to his ability and willingness to remedy difficult situations, is unsurpassed in the visual merchandising industry.

Bill continues to be a valuable asset to my company by continuously impressing our clients with outstanding customer service and production and on-time delivery of premium products through WL Concepts.

Sincerely,

Elaine Tajima