

JCPenney

To: Whom It May Concern

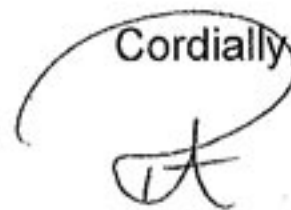
December 5, 2000

SUBJECT: BILL LEVIN

Within the past 10 years I have had the pleasure of knowing and doing business with Bill Levin.

He is well respected in the display industry because of his dedication and follow through and his "can do" attitude always gets the job done on time with exceptional results. With that in mind, I'm sure Bill will continue his partnership with the JCPenney Company for many years.

I can not think of another individual that is more worthy of the title "Entrepreneur of the Year".

Cordially


Robert Terzo
Manager of Visual Merchandise
JCPenney Company, Inc.

RT/pr