



April 24, 2002

To Whom It May Concern:

Benjamin Moore & Co., Limited engaged Jack Ostroff of Genus Financial Corporation to perform a review of our treasury and cash management systems. Jack was very flexible in tailoring a review that met our requirements both from a cost and time perspective.

I found Jack to be extremely knowledgeable. In a very short time period, Jack was able to isolate a number of potential cost savings opportunities for us, in addition to finding ways in which we might be able to streamline our systems. I quickly gained confidence that I could rely on what he was telling me, and his recommendations were supported by clear concise research and analysis.

It was a pleasure working with Jack and I would not hesitate to recommend his services.

Regards,

Howard C. Cadesky

Vice-President Finance and Treasurer

HC/ss