



June 7, 1994

TO WHOM IT MAY CONCERN:

Olco Petroleum Group Inc. has recently used the services of Ostroff & Associates to conduct a review of our Cash Management and Banking Systems. The review was conducted by Mr. Jack Ostroff in an efficient and professional manner. Jack worked well with all levels of staff without any disruption of their day to day activities.

It was a pleasure to work with Jack and I would not hesitate to recommend him to any other company interested in fine tuning their cash systems.

Yours very truly,

OLCO PETROLEUM GROUP INC.

A handwritten signature in dark ink, appearing to read "Bruce D. Wilson".

*Bruce D. Wilson
Vice President, Finance*

/md