



**Scott's
hospitality inc.**

March 12, 1996

To Whom It May Concern:

Scott's Hospitality Inc. engaged Ostroff & Associates to perform a review of our treasury and cash management procedures. This review included both our corporate treasury and subsidiary operations.

Jack Ostroff's review identified a number of areas where immediate savings could be made. Even where additional savings could not be found, it was reassuring to have Jack Ostroff's independent confirmation that all was well.

Yours very truly,

John G. Burness
Assistant Treasurer

JGB/kdf