



ARTHUR ANDERSEN

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November 27, 2000

Dear Ray,

I am in receipt of your letter dated November 15, 2000 and acknowledge receipt of \$3,000 towards our \$15,000 fee arrangement.

I sincerely regret that you were not with the Company when we were initially engaged on January 19, 2000, as I am certain we would not be in this position today had the Company not had turnover in the accounting department. In that regard, I will consider the \$3,000 payment in full on our services to date which have approximated in excess \$25,000. Similarly, we will not proceed with any additional services at this time. With respect to your reference to Mariana's communication of additional fees, our arrangement letter clearly states that "the ultimate amount of our fee will be dependent upon the completion of these schedules." Clearly, due to the turnover in Iviewit's accounting department, completion of requested schedules was significantly delayed and resulted in an extremely inefficient process. Normally, we bill for the cost associated with this type of delay which is beyond our control.

I am confused with your comment regarding our "refusal" to provide information to your local accountants. I presume that the Company has trial balances that would be used as support of any tax return.

Again, I regret the position that you and I are in with respect to this work and similarly, I regret that our professional relationship has terminated.

Please feel free to call me if I can be of any help in the future.

Very truly yours,

ARTHUR ANDERSEN LLP

By

Denise D. Veitch