

Croker Fire Drill Corporation

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April 27, 2005

Mr. Christopher J. Becker
Becker & Associates Planning Services
173 Earle Avenue
Lynbrook, New York 11563

Dear Chris:

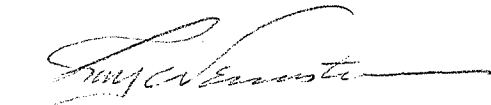
Just a note to let you know how much I enjoy working with you and your firm. It has been just over six years that we have been working together and it has been smooth sailing.

Over the years, I have trusted you to handle more and more of my business and personal matters. Your ideas and strategies have been very helpful. I definitely feel a greater sense of control and security with the decisions we have made.

Your honesty, integrity and professionalism have been greatly appreciated over the years. I would, without hesitation, recommend you to others in need of solid, no-nonsense financial advice and direction.

Thanks again for all your assistance.

Sincerely



RAY WEINSTEIN
President