

G&L INVESTMENTS

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LEWIS SOLOMON
Chairman

October 20, 2000

Kensington Company
165 EAB Plaza, W. Tower 6th Floor
Uniondale, NY 11556-0165
Attn: Ken Stein

Dear Ken:

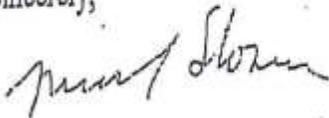
It has been a couple of days after the closing and I just wanted to let you know how much we appreciate all your help.

Since starting this process just over a year ago you and Kensington have been professional, thoughtful, resourceful and most importantly efficient. As a buyer who drilled a lot of dry holes and went on too many goose chases, with other less savvy brothers. I would like to acknowledge how helpful it was to be around real professionals. You and Kensington stand head and shoulders above the rest of the brokerage groups.

I hope you and Elaine enjoy the samples I've enclosed.

Thanks again for a job well done.

Sincerely,



Mike Solomon