

EXSTAR
Financial Corporation

March 29, 1997

To Whom It May Concern,

I approached Asset Liquidation and Sales with a rather unique request. We did not need to sell, move or purchase assets, but did need an outside source to complete an inventory and to establish fair market value of each individual asset we own. Joe Lazier and Dave Humes were immediately responsive and even suggested ways that we could accomplish this not-so-little project and reduce our costs at the same time. They allowed us to assist in the actual inventory process by supplying our manpower. They even worked during the off hours in order to not disrupt our employee work flow.

Joe and Dave worked out all of the necessary arrangements and were able to provide the required reports in an incredibly short period of time. They did this while maintaining a professional and friendly attitude. I will use their services again! It was a pleasure working with them.

I may be reached for confirmation of references at (805) 686-7167. Please feel free to contact me if you have questions.

Sincerely,



Sharon S. Bannister
Assistant Vice President
Administrative Services