

Huntington Beach, California 92649-1085 (714) 898-3510

June 21, 1985

To Whom it May Concern:

SUBJECT: Victoria Lenhardt

This letter of reccomendation is written to support Victoria's efforts in finding employment in the accounting field.

She has excellent accounting skills that enable her to run the department, complete the trial balance and produce the statement. Her work is neat, clean and accurate, and in accordance with standard accounting practices.

Sincerely,

James S. Bickel

President, Keel Corporation