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November 13, 1992

To Whom it May Concern:

Victoria Lenhardt has been working for Southern Mechanical, Inc. for the past 5 years in the capacity of Office Manager/Accountant and Corporate Assistant Secretary. She has been in charge of all facets of office and accounting management including accounts payable, accounts receivable, payroll and general accounting through financial statements.

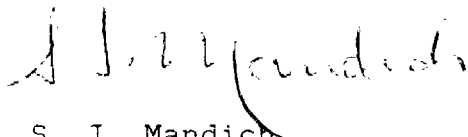
She has been the major contributor to our company shifting to a computerized accounting and service office. Her knowledge and understanding of computer technology has helped this company greatly.

Victoria's efficiency and honesty has been an asset to Southern Mechanical. We have truly enjoyed her association with us.

I would highly recommend Victoria in all office managing positions, especially in the areas of accounting and computer services.

Sincerely,

SOUTHERN MECHANICAL, INC.



S. J. Mandich
Vice-President