Key Bank of New York

A KeyCorp Bank



201 South Warren Street P.O. Box 4899 Syracuse, New York 13221-4899

July 14, 1993

Basloe Levin & Cuccaro, LTD 22 Elizabeth Street P.O. Box 179 Utica, NY 13503-0179

Re: 600 Bleeker Street

Dear Sirs:

On behalf of Key Bank of New York and U.S. Small Business Administration, let me extend my sincere thank you to your firm and especially Richard Smith.

Richard's professional and informative manner guided us from step A to Z. We are extremely pleased, of course, with the settlement and would gladly use your firm if the need arose again.

Please feel free to use this letter as a recommendation for your firm.

Sincerely,

RLM/eh

Richard L. Manning,

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