

February 23, 1994

Gale, Wentworth & Dillon
Thomas H. Dillion, President
100 Campus Drive
Park, New Jersey 07932

Dear Mr. Dillon:

It has been my pleasure to work with Dan Voss Jr. since the beginning of his career in Land Development. He has become an excellent developer having exceptional strength in negotiation, finance and building a corporate organization.

Dan and his company have a very professional and competent way in which they conduct business. I have worked with many state and national developers over the last twenty years and I consider Dan Voss Jr. to be one of the most qualified and ambitious ones.

If you are looking for a key person to create and establish a strong development arm for your company you could not make a better choice then Dan Voss Jr.

Sincerely,



Dennis Daniel