

October 28, 1999

Entel Systems, Inc. Attn: Ed Kastor 225 Franklin Avenue Midland Park, NJ 07432 PH (201) 447-2000 FX (201) 474-2880

Dear Ed:

I want to let you know how much I appreciate the support and first rate service you provided Aerosoles during our recent office modifications. Tomorrow will be my last day here and, as much as I have enjoyed working with Aerosoles for the past two years, unfortunately, they are not currently doing what I was hired to do – build stores. It has been a pleasure working with you.

Thanks again.

Sincerely,

Roger Sparling

