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December 21, 1998

To Whom It May Concern:

Re: Reference letter, Studio VISIA Inc., 575 West 19<sup>th</sup> St. E149, Costa Mesa, CA 92627, USA

I came across Studio VISIA staff and I became impressed with the quality of the principals, their personal character and enthusiasm to execute in perfection difficult task on short notice. The mixture of professionals having talented art skills with those of highly trained software engineers focusing on delivering state of the art web sites attracted me in entrusting these group to participate in the effort of developing KFM's web business.

Haim D. Klein-President