

September 26, 1997

**Richard M. Langhorne, Esq.
The Langhorne Company
848 Brickell Avenue, Suite 420
Miami, FL 33131**

Dear Richard,

On behalf of the creditors committee in the Warmus bankruptcy I want to thank you for the great job you have done in administering the Estate. Just locating the assets which Tom Warmus did everything in his power to hide was a masterful job.

All of the general unsecured creditors on the committee feel that if it hadn't been for your efforts and your ability to unravel the very complicated web Mr. Warmus weaved, we would not have received anything on our claims. Although we know that your work is not yet completed, we wanted to thank you at this time for all that you have done.

Sincerely,

**Daniel J. Pykett
Chairman, Creditors Committee**