



August 19, 2005

To Whom It May Concern:

Chris Casalena provided financial consulting services for Select Artists Associates, LLC from June of 2000 through June of 2005.

Mr. Casalena's responsibilities included the design and implementation of a custom accounting system developed for Select Artists multi-faceted entertainment production operations.

Mr. Casalena also provided fully integrated accounting management services for SAA in their booking management operations of Bank One Ballpark in Phoenix.

Mr. Casalena provided outstanding services with total integrity, loyalty, and enthusiasm.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Charles T. Johnston', is written over the word 'Sincerely,'.

Charles T. Johnston
President/CEO
Select Artists Associates, LLC

CTJ/ccd