

Howard Clayton Mandel, M.D., F.A.C.O.G.
Obstetrics, Gynecology and Infertility
10309 Santa Monica Boulevard, Suite 300
Los Angeles, California 90025
(310) 556-1427 Fax (310) 282-8567

August 4, 1999

Ms. Molly Forrest
Chief Executive Officer
Jewish Home for the Aging
7150 Tampa Avenue
Reseda, California 91335

Dear Ms. Forrest:

I have been asked to write a letter in support for the EH Butland Development Corporation. My partnership utilized Mr. Butland's company as the General Contractors for the development of our three story medical office building. His company was superb. They were reliable, efficient and effective. All aspects of the job were well done and we completed ahead of the building schedule. I have previously been involved with several other building projects with other contractors and clearly Mr. Butland's company was superior. Ted himself is honest, experienced and dedicated; he was a pleasure to work with. I have no reservations in using him or his company in the future. Please call me if you have any specific questions.

Sincerely,

A handwritten signature in cursive script that reads "Howard C. Mandel MD". The signature is written in dark ink and is positioned to the left of the typed name below it.

Howard C. Mandel, MD FACOG