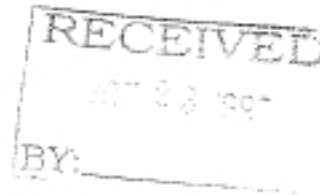


JAY G. STEIN, M. D., P. A.  
DIPLOMATE, AMERICAN BOARD OF ORTHOPAEDIC SURGERY

9699 N. E. 2ND AVENUE  
MIAMI SHORES, FLORIDA 33138

TELEPHONE  
(305) 751-2850



October 16, 1997

Attn: Angie  
Marine Exhaust Systems, Inc.  
3640-D Fiscal Court  
Riviera Beach, Florida 33404

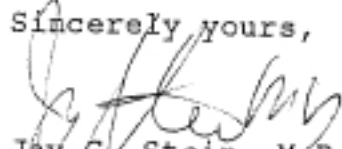
Dear Angie:

I appreciate your help and assistance regarding the exhaust system on Phoenix "10". In May of 1996, my previous two part exhaust system had failed allowing water to backflow into the dry tube and turbos on both engines. I am most pleased and appreciative of your excellent exhaust elbows and assistance in both advising Pantropic regarding installation, and providing to me additional information regarding their longevity and inspection schedule.

At this time due to loss of dependability in the engines, we are re-powering Phoenix "10" with the 3126 model engine. Again, I deeply appreciate your cooperation in the modifications necessary regarding the exhaust elbows on the re-powering project.

I believe your product is of excellent quality and the fine attention given to me as a client makes the interaction both facilitive, as well as pleasant.

Sincerely yours,



Jay G. Stein, M.D., P.A.

JGS:nw