

Letter of Authorization

To: Geraud Maestu
 Solomon, Smith and Barney

From: Martha Johnson
 Tel. 602-239-5592
 Sunrise Inventory Liquidators, Inc.

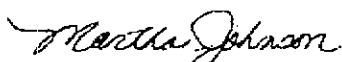
Date: 4/6/00

Re: \$60,000.00 (Sixty Thousand Dollars) Wire To:

Karen Thro
 Union Bank of California
 Routing #: 121 000496
 Acct.#: 6673-002322

Please wire immediately. Call Ms. Thro at 415-902-9689 for any information you might need.

Sincerely,



Martha Johnson
 President
 Sunrise Inventory Liquidators, inc.

