



August 3, 1998

TO WHOM IT MAY CONCERN:

It is with pleasure that I write this letter of recommendation for Tim Behrens and Penguin Products. Our company has twice booked Tim Behrens for private showings of The McManus Comedies. These shows provided Walker Construction, Inc. an opportunity to say "Thank You" to our employees, and those in the community we work with. Both shows were packed, and all that attended had a great evening.

Tim Behrens does an incredible job of bringing to life the hilarious writings of Pat McManus and Penguin Productions booking manager, Dawn Ehrenstrasser, very professionally handles the booking details. Corporate shows are a terrific and easy way to thank those that help make your business a success. I highly recommend the work of Tim Behrens and Penguin Productions.

Sincerely,

WALKER CONSTRUCTION, INC.

J. Steve Walker
President

JSW/ks