Wachovia Bank, National Association Retail Credit Collections FL0613 Post Office Box 2248 Jacksonville, FL 32203-2248



WACHOVIA

February 28, 2003

Peter Kehoe & Associates Attention: Peter 101 North Riverside Drive Suite 123 Pompano Beach, Florida 33062

RE: Something Wicked, 1996, 51' Sunseeker

To Whom It May Concern:

I would like to express my appreciation for the outstanding services you provided in marketing the 1996, 51' Sunseeker. Through your efforts we were able to attain a great price for this boat in a deteriorating marine market. Your communication throughout the sales process was superior. I truly believe that your experience and knowledge proved to be the key ingredient in bringing a good buyer to the table.

Hopefully the next time I'm in Pompano we can get together.

Sincerely,

Jámes J Burke Wachovia Bank

7960 Arlington Expressway

Jacksonville Fl. 32211