

IMAGINE IMAGINE

RON HOWARD
CO-CHAIRMAN

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To Whom It May Concern:

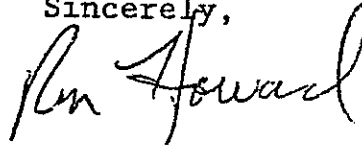
As both a director and producer of major motion pictures, I am aware of the importance of an experienced, professional accountant on a film. Without such an individual, no producer can hope to stay on schedule and within budget.

John Gaskin has been invaluable on my current feature film, "Parenthood." This production has run like clock work, largely due to John's high level of professionalism.

John came to "Parenthood" from our Canadian subsidiary, Imagine Dreams Canada, Inc., where his work on "The Dream Team" was also of the highest calibre.

I hope to continue utilizing John's expertise on future productions.

Sincerely,



Ron Howard

RH/lmv