GUIDOTTI AND LEE

ALDO P. GUIDOTTI, INC. CHARLES A LEE A PARTNERSHIP INCLUDING A PROFESSIONAL CORPORATION

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RAYMOND E. MELLANA RETIRED

December 21, 2000

Mr. Larry Seto Sr. Hazardous Materials Specialist Alameda County Health Care Services Agency Environmental Protection 1131 Harbor Bay Parkway, Suite 250 Alameda, CA 94502-6577

Re: Pacific Cryogenics, 2311 Magnolia Street,

Oakland, CA 94607

Dear Mr. Seto:

This will acknowledge and thank you for your letter of December 5, 2000. In accordance therewith, I am enclosing copy of letter of December 8, 2000, from Gary Aguiar of Hydro Analysis, Inc., successor to Hageman and Aguiar, relating to the well destruction.

As soon as pre-approval is received from the UST Cleanup Fund of the State Water Resources Control Board, we will proceed with the work so this matter and the estate can finally be closed after 11 years.

Thanking you for your courtesy and assistance in this matter.

Very truly yours,

GUIDOTTI and LEE

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APG:m Enclosures

cc: Gary Aguiar, Hydro Analysis, Inc.

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