

"Poseidon"
Warner Brothers Pictures, Inc.

BURBANK BODY SHOP, INC
149 E. PROVIDENCIA AVE.
BURBANK CA 91502

Reference: Acct#

Date: 16 NOV 2005

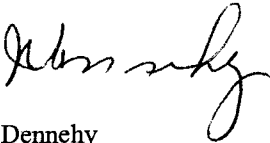
Accounts Receivable:

Please close our credit account as of, **16 DEC 2005**. We have completed our filming of principle photography for the film "Poseidon".

We are closing our production offices, and would like to process all outstanding invoices as soon as possible. You may fax any open invoices to us at (818)-954-3799. Please also mail the original invoice to us for our files.

Thank you for your assistance and it has been a pleasure doing business with your company.

Sincerely,



Jan Dennehy
Production Accountant

Cc: vendor file

*"Poseidon" Warner Brothers Pictures, Inc.
C/o Warner Brothers Studios,
4000 Warner Blvd.
Bldg. 5, Suite 119
Burbank, CA 91522*

Phone: 818-954-3710 / Fax: 818-945-3799