NYRA

September 3, 2001

To Whom This May Concern:

Lyndon Scott has been employed by The New York Racing Association for two years. During this time Lyndon has been an exemplary employee. He was responsible for the entire merchandising operation at Saratoga Race Course for two months a year. He gets along well with his fellow co-workers and was an excellent supervisor. He worked extensively on our point of sale system and various other computer programs.

As far as Lyndons character is concerned I find him to be a fine and upstanding young man with a bright future in front of him. I would not hesitate to recommend him for any position of responsibility.

If you have any further questions regarding Lyndon, please feel free to contact me at 718-641-4700. You may reach me by e-mail at custserv99@aol.com.

Sincerely,

Lorette M. Zoitos

Director of Merchandising & Licensing