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Securities and Exchange Commission  
450 5th Street NW  
Washington, DC 20549

Gentlemen:

We have read and agree with the comments in Item 4 of Form 8-K of Expressions Graphics, Inc dated March 28, 2001, except that in paragraph 1 our opinion as to substantial doubt as to the Company's ability to continue as a going concern was based upon the Company not having an established source of revenue, not "because the Company has incurred substantial losses from operations since inception and has a substantial deficit in its working capital and shareholder equity".

\S\ Merding, Fruchter, Rosen & Corso, P.C.  
MERDINGER, FRUCHTER, ROSEN & CORSO, P.C.  
Certified Public Accountants

New York, New York  
August 8, 2001