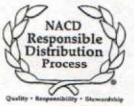




Callahan Company

200 INDUSTRIAL AVE. ■ P. O. BOX 29 ■ RIDGEFIELD PARK, NJ 07660



09/09/05

ENTEL SYSTEMS, INC.
225 FRANKLIN AVENUE
MIDLAND PARK, NJ 07432

ATTN: MR. DONALD GIORDANO
MR. ENZO STAMPONE

I WOULD LIKE TO TAKE THIS OPPORTUNITY TO THANK EVERYONE AT ENTEL SYSTEMS.

THROUGH-OUT THE PAST FEW YEARS, CALLAHAN HAS HAD YOUR TOSHIBA LINE OF PHONE SYSTEMS AND VOICEMAIL SYSTEMS. CALLAHAN COMPANY IS VERY PLEASED WITH THE QUALITY AND PROFESSIONALISM THAT YOUR COMPANY OFFERS. WE ARE GRATEFUL TO HAVE ENTEL SYSTEMS WORKING FOR US IN THIS FAST- PACED BUSINESS ENVIROMENT. AS OUR BUSINESS GROWS, WE ARE CONFIDENT IN THE FACT THAT OUR PHONE SYSTEM IS OF SUPERIOR QUALITY. ONCE AGAIN I WOULD LIKE TO THANK RON CONINGSWOOD FOR HIS CONTINUED ATTENDANCE TOWARD CALLAHAN COMPANY.

SINCERELY,

ROBERT S. CIECWICZ
CALLAHAN COMPANY
ASST. OPERATIONS MGR.