



INC. FINANCIAL & INSURANCE RISK MANAGERS

August 3, 2005

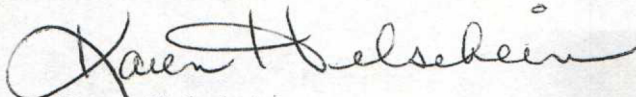
Mr. Donald Giordano
Mr. Enzo Stampone
Entel Systems Inc.
225 Franklin Avenue
Midland Park, N.J. 07432

Dear Mr. Giordano and Mr. Stampone,

We are in our new location in Mahwah, N.J. almost a year now, and would like to thank Entel Systems and especially Ron Coningswood for the excellent service he provided us. He was most helpful in getting our Toshiba phone system operational, and was always courteous and professional.

Thanks again.

FIRM, INC.


Karen Helschein