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July 28, 2005

Entel Systems Inc.
225 Franklin Avenue
Midland Park, NJ 07432

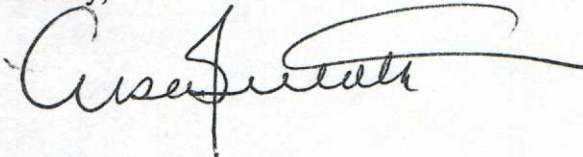
Attn: Mr. Donald Giordano
Mr. Enzo Stampone

Gentlemen:

I am writing to let you know that I have been extremely pleased with the level of service that Ron Coningswood has provided to my company. I have worked with Ron for many years now and he has always been professional, attentive and patient.

Our Toshiba phone system has served us well and when it is time to update our equipment Ron will be the first call I make.

Sincerely,



Lisa Billotti
President

LB/da