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July 28, 2005

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

Dear Sirs,

Our company is extremely pleased with the Toshiba phone system we purchased from Entel Systems. Our communications specialist, Ron Coningswood, spent a great deal of time with us discovering our needs and spearheading the installation of the system in a timely manner. Ron was always available and gave us solutions at a fair price. He continues to service us, no matter what our needs; no project is too large or small for Ron! We trust that Entel Systems and Ron Coningswood will be part of our future for many years to come.

Respectfully,



Laura J. Ruocco
President

Cc Ron Coningswood