



PEREIRA & AZEVEDO, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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Monday, December 13, 2004

Russell Breninger
Breninger Communications
16 Terry Drive
Morristown, NJ 07960

Dear Russell:

I wanted to take the time to thank you for your assistance with all of our recent projects. Not only did you meet our expectations regarding the telephone installation and set-up, you exceeded them as well by bringing other unknown issues to our attention. If it were not for your consultative approach, the problems with our server space and wiring would have caused our new payroll company great delays.

Your extra effort and care truly distinguish your company from the others. It was a pleasure to work with you. I look forward to our future projects.

Very truly yours,

Anthony Azevedo, CPA