



EDER, CASELLA & Co.

A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS
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May 1, 2003

Scott Cummings, President
Excalibur Technology Corporation
28144 W. Industrial Ave, Suite 118
Barrington, IL 60010

Dear Scott:

I am writing to let you know how sincerely happy we are with the services provided by Jeff Silverman.

Since I have been here, it has been my responsibility to take of all computer and software related issues. Since I am an accountant and not an IT professional, this has traditionally been the responsibility that has caused me the most headaches. With Jeff's help I am now able to spend more time servicing my own clients.

Jeff has been an extremely valuable asset to Eder, Casella & Co. He is professional, prompt, enthusiastic, hard working, dependable, conscientious, technically competent, and a pleasure to work with.

Thanks again for the prompt and reliable service.

Sincerely,

Shelly Casella, CPA
Partner