



ERIC J. FERNANDEZ & CO.

CERTIFIED PUBLIC ACCOUNTANTS

November 11, 2004

Mr. Scott Cummings
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Partners

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Kurt L. Schneider, CPA

Dear Scott:

We wanted to let you know how pleased we were with your service to us over the last 15 months. A previous consultant had been used to connect us to our remote office through a T1 line and Citrix, but we had considerable down time due to incompatibilities and other issues. In addition, I was personally spending too much of my time on technology issues.

You sent Dan Krauch to evaluate our system and recommend changes. We implemented most of those suggestions, and since have run much more smoothly. Recently, we were able to eliminate our T1 connection at a tremendous monthly savings. Dan has continued to provide us with valuable service and knowledge since that first visit.

We gladly recommend your services. Thank you very much for all your help.

Sincerely,

ERIC J. FERNANDEZ & CO.

Gregory R. Wendlandt
Partner