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To whom it may concern:

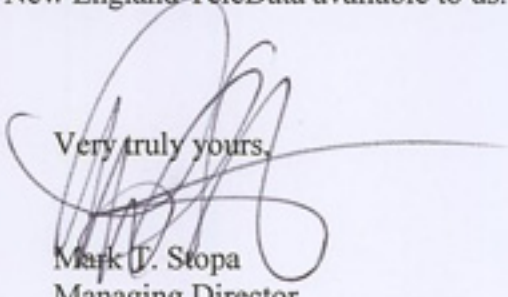
Re: New England TeleData

I would like to take this opportunity to offer thanks and praise to New England TeleData, and in particular Mr. Tony Velardo. I first utilized their services approximately ten (10) years ago when my business first started to grow and expand. At that point I needed the sage advice of a professional to guide me through the maze of products and services on the market. Mr. Tony Velardo and New England TeleData were there for us then and continue to be our telephone systems product and service provider.

Over the years, our offices have grown and changed locations. Through each of those transitions, New England TeleData provided timely, professional, courteous and cost efficient advice, products and service.

In the complicated world of operating a business, it is comforting to know that there are professionals like Mr. Tony Velardo and New England TeleData available to us.

Very truly yours,


Mark T. Stopa
Managing Director

MTS/mf