

July 26, 2001

Mr. Russell Breninger
16 Terry Drive
Morristown, NJ 07960

Dear Russell,

On behalf of Leibowitz Communications, I would like to thank you and your team for all your hard work. With our growing business, we were in need of a new phone system to meet our demands. You presented several options to choose from and helped me select what would be best for my company. I was thrilled with the quality of the product and outstanding service that was provided.

You and your staff were very professional. The day of installation everything went smoothly, you all worked diligently, quickly and neatly. I also appreciated the instructional lesson provided to my entire staff, and the follow up calls that were made after installation just to ensure that we were doing well with our new phone system.

It was also a pleasure knowing that you were just a phone call away, and that you were always happy and available to answer any questions.

Thank you, for a job well done.

Sincerely,



Paul Leibowitz