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August 4, 2003

**BY FACSIMILE (610-658-7282)**

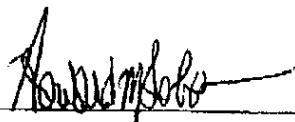
Jonathan Miller  
Advantage Telecom Solutions

Dear Jonathan:

I wanted to take this opportunity to thank you for assisting us with our telecommunications systems at the time of our move. As you know, an office move is an overwhelming prospect and it was comforting to know that you were handling the issues so ably. From the first time we met, you assured me that you would deal with these issues and that I only had to get involved to make final decisions. You laid out a timetable for making these decisions and it turned out that you were right on target. Please consider this letter an enthusiastic recommendation for any potential clients.

Very truly yours,

ABRAHAMS, LOEWENSTEIN &  
BUSHMAN, P.C.

By:   
Howard M. Soloman

HMS/lb