

October 14, 2008

Don Giordano Entel Systems, Inc. 230 West Parkway Pompton Plains, NJ 07444

Dear Don,

I would like to commend you and your employees for the terrific job you did installing our new Toshiba phone system.

In less than one day, while I was out of the office, the system was programmed and installed with no down time. From the initial consultation with Maureen to the actual work here in our office by Doug and Scott the transition was practically seamless.

We are very pleased with the help and support that we are getting from your staff as minor questions arise.

I look forward to a continuing relationship with you and your company.

Best regards,

Randy Guthrie

President

Advanced Technologies and Services, Inc.