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To Whom It May Concern:

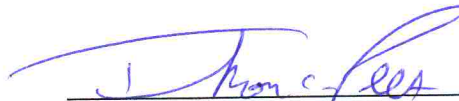
Russell J. Coulter has been providing information technology services to our firm for many years, in his capacity as a Senior IT Technician with his employer, Advance Business Systems. As the partner in charge of IT matters, I am directly involved with keeping our firm's computer systems running smoothly, and have relied upon Russ and his company as our IT consultants for some time now.

Russ has proven to be a highly competent individual in his field and has provided our firm with quality service through his knowledge of computer systems. He has handled our different locations, servers, and computers, along a multitude of software programs with skill and a great deal of patience. He has been cognizant of our needs and has provided service above and beyond what I would expect of an outside IT service provider.

I would highly recommend Russell Coulter and his company for businesses and organizations requiring IT services.

Very truly yours,

Pinto, Mucenski & Watson, P.C.



Thomas C. Peet
Certified Public Account