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May 4, 2005

Christopher J. Becker
Becker & Associates
176 Earle Avenue
Lynbrook, NY 11563

Dear Chris:

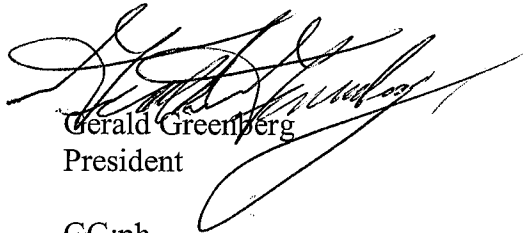
It was great meeting with you last week and I thank you for reviewing our needs, your suggestions were very helpful.

After you left I started thinking about all the help your firm has been to me, both on a personal & business level. We have worked together almost thirty years, twenty five of them on the business side.

The entire staff at Becker Associates has always conducted themselves in a professional, courteous, and sincere manner.

Thank you all for your help and I look forward to continuing our affiliation for many more years.

Sincerely,


Gerald Greenberg
President

GG:ph

W&G