

November 14, 2006

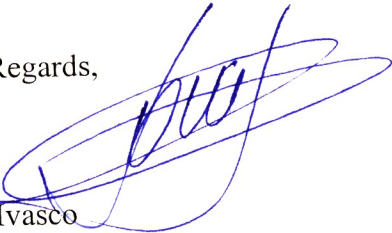
Rick Appel
Senior Account Manager
Milner Voice & Data
Mercom Recording Systems
3660 Park Central Blvd. N.
Pompano Bch., FL 33064

Dear Rick,

I wanted to contact you and express our satisfaction with your product (MERCOTM AUDIOLOG 16 Channel) and your company. As you know, during the past 3 years we have implemented and utilized your recording system. During this time, we have gained an increasing level of confidence in the Milner / Mercom team. Also, the technical expertise displayed by Milner / Mercom has been a benefit to our overall operation.

In addition, I appreciate the ongoing level of support either remotely and onsite.

Best Regards,


Davi Ivasco
Operations Manager
Delta Bank of Miami