

LAW OFFICES

PURDY, JOLLY, GIUFFREDA & BARRANCO, P.A.

2455 EAST SUNRISE BOULEVARD, SUITE 1216
FORT LAUDERDALE, FLORIDA 33304

TELEPHONE (954) 462-3200

BRUCE W. JOLLY
RICHARD A. GIUFFREDA
SUMMER M. BARRANCO
ADRIANA M. JISA
KARMA L. DICKENS
KIRSTIE L. HAYDUK
JASON L. SCARBERRY

FACSIMILE (954) 462-3861
TOLL FREE 1 (800) 741-3306
E-MAIL jennifer@purdylaw.com

RICHARD A. PURDY (1941-2002)

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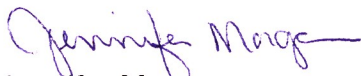
Pete Nicolaisen
District Manager
Milner Voice & Data
3625 Park Central Boulevard North
Pompano Beach, Florida 33064

RE: Dave Casazza

Dear Mr. Nicolaisen:

This firm has been a long time client of Milner Voice & Data and we have always been happy with the professionalism and level of service provided by your staff. We recently upgraded to a digital dictation system and, as I am sure you know all too well, there are always little unexpected "issues" that come up after the equipment is in place. Our office is no exception. Over the last few months we have had a lot of "tweaking" with our new system and I just wanted you to know how grateful we are that you have such a professional and knowledgeable person on your staff as Dave Casazza. In most cases, he comes out the same day I place my service call and, in those instances where his schedule does not permit such prompt service, he tries to assist me over the phone so that we have as little down time as necessary. This type of service is why we have remained loyal to Milner Voice & Data and I look forward to a continued relationship with your company in the future.

Sincerely yours,



Jennifer Morgan
Office Manager