

O'Reilly & Associés

A V O C A T S

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May 19, 2005

Mr. Richard Barry
Compusmart Professional Services
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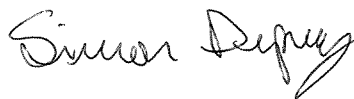
Dear Richard:

The present is to convey our appreciation for the good service that you are always giving us. Your personnel is highly qualified and available. The new server that you installed in our office is well functioning and the network and the security overall have been improved.

Once again, we thank you for your good service and remain,

Yours truly,

O'REILLY & ASSOCIÉS



Per: Simon Dupuy