



**THE
TURNER
GROUP**

100 Lanidex Plaza, P.O. Box 609
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August 27, 1997

Delta Recovery Systems
59 East Mill Road
Long Valley, N.J. 07853

Dear Mr. Ward:

The Turner Group would like to take this opportunity to commend you and your firm on the level of professionalism and effectiveness exhibited on behalf of this office. For the past 2 years, Delta Recovery and its staff have proven to be effective business partners providing The Turner Group with an invaluable service. We look forward to a continually productive relationship in the future.

Your efforts are greatly appreciated.

Sincerely

Pat Hynes
Acct. Dept.