

SKIP'S CUTTING, INC.

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8/28/1997

Delta Recovery Systems
PO Box 606
Long Valley, NJ 07853

Attn: David Ward

Dear David;

Your request for this letter of recommendation just reminded me to do something I have intended to do for quite some time.

As you are well aware, I have been extremely busy since we opened our Honduras facility. I know I don't take the the time to say it, but we really appreciate the help you have provided us with concerning our delinquent accounts receivable.

I am happy to recommend you to anyone. Your service and your reliability go beyond the bounds of any agency I have ever dealt with.

Regards,



Thomas Capizzi
Chief Operating Officer

TC/pg