

**P**ERFORMANCE  
**P**ERSONNEL  
*Partners in Placement*

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January 6, 1997

Delta Recovery Systems  
59 East Mill RD  
PO Box 606  
Long Valley, NJ 07853

Attn: David Ward - President

Dear David,

I just got out of a meeting with my controller and I am so pleased that I thought I would write you a note to thank you for your years of service to our organization. It appears that you and your staff are an integral part of our years of success.

In todays economic climate we can not afford to treat our overdue accounts lightly. The professionalism and efficiency characteristic of Delta Recovery Systems has filled a void in our accounting procedures.

I look forward to our continued successes.

Sincerely,

  
Paul J. Mohr  
Treasurer

PM/tf