

# MEDFORD

Convalescent  
Center

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August 13, 1996

Delta Recovery Systems  
P.O. Box 606  
59 East Mill Road  
Long Valley, NJ 07853

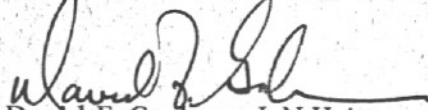
Re: Delta Recovery Systems

To Whom It May Concern:

Medford Convalescent & Nursing Center has been using Delta Recovery Systems since July 1995. Working with Dave Ward and his people has produced outstanding results. Accounts given to Delta have been aggressively pursued and collection rate has been near perfect.

I will recommend Delta Recovery Systems to anyone who has collection problems.

MEDFORD CONVALESCENT & NURSING CENTER

  
David F. Graham, L.N.H.A.  
Administrator

DFG/sg