



Established in 1798

J. Gibson McIlvain Company

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January 30, 2002

Robert Weinger
C R C
2145 Ocean Avenue
Ronkonoma, NY 11779

Dear Robert,

We would like to thank CRC for helping the J. Gibson McIlvain Company clean up multiple telecommunication issues. Your recommendations regarding both our data and voice communications have saved our company approximately 25% of our annual telecommunications expense. In addition, we have received refunds from some of our past vendors.

Your "hands on" approach to our needs over the past seven years has been greatly appreciated. Please feel free to use my name as a reference for your services. Thank You.

J. Gibson McIlvain Co.

Sincerely,

Scot A. McAllister
Vice President/Controller