



August 14, 2000

Mr. Robert Weinger
Communication Research Consultants, Inc.
2145 Ocean Avenue
Ronkonkoma, New York 11779

Dear Rob,

I would like take this opportunity to tell you how overwhelmingly pleased I am with services Communication Research Consultants, Inc. has preformed for Manchester Equipment over the years.

Your ability to review our telecommunications environment has proven to be a success for Manchester Equipment. You not only helped realize a reduction in our overall telecommunication expenses, but you also provided recommendations that rationalized our communications structure to become more efficient. We have never experienced a company so dedicated to providing results and so extremely in-depth in their endeavors.

I would not hesitate to recommend CRC to perform their Cost Efficiency Analysis service, knowing how particular you are in every aspect of performing a telecommunications audit. Also, we greatly appreciate knowing you are always there for us and look forward to a long-standing relationship.

Sincerely,
Manchester Equipment

Robert Kay