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February 25, 2004

D.A. Telecom, Inc. 27506 S.W. 167 Ct. Homestaed, Fl. 33031 Attn: Steven Seigel

Dear Mr Seigel:

We are now moved into our new offices and thinking of all of you who helped us make a smooth transition.

Thank you for your efforts and for going above and beyond on our behalf.

Most sincerely,

Steven Seltzer President

SS/mg

cc: Eddie Hardin/Avaya

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