



A.L.L. Stars Realty Ltd.

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Nutec Telephones
10504 - 103 Street
Edmonton, AB T5H - 2V4

Attention: Gary McCooye and Tyler Stang

April 26, 2002

Re: NEC Phone System

Dear Sirs;

At Century 21 A.L.L. Stars Realty, we know that real estate is an excellent investment. We have recently discovered another exceptional investment - our new NEC phone system from Nutec Telephones.

We are extremely pleased with our new system; it has already proven to be a valuable aid to us as incoming calls can be handled more efficiently. There is no question that every aspect of the sale was handled professionally and courteously - from your approach to the final product installation. Nutec Telephones has been nothing short of remarkable and we highly recommend your business to others.

Thank you again for all your help.

Regards;



John Stelfox
Associate Broker