

J. RUSSELL LOWREY, D.P.M.

Fellow, American College of Foot & Ankle Surgeons

January 27, 2004

Jennifer Trebesch
Southeastern Telecom, Inc.
5439 Beaumont Center Blvd.
Suite 1000
Tampa, FL 33634

Dear Jennifer:

Thank you so much for the wonderful job you and your team did installing our phone system. It was a pleasure working with you and Susan Singleton on the setup of the system. You both made a difficult task seem very simple. Both Rolando Perez and Rick Hanlon did an awesome job installing the phones and working with Verizon to ensure that our system was up and functional right on schedule. Rolando's programming of the transfer to our Tampa office is working wonderfully.

We are very happy with the system and your service, and we would highly recommend you and your company. Please do not hesitate to use us as a reference.

Sincerely,



Dara Lowrey

cc: Tony Buffa
John Weinzetl