

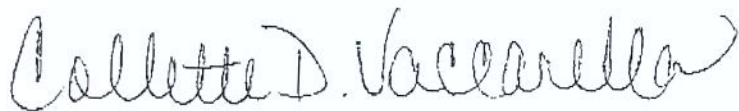
March 6, 2003

To Whom It May Concern:

We would like to recommend the collection services of Louisiana Recovery Services, Inc.

We have retained their "Early Out" and "Bad Debt" collection services and are impressed with the recovery of our accounts, as well as the professional manner with which they conduct their business. We are getting better results at a lower cost than if we handled the process in-house.

Sincerely,



Collette D. Vaccarella
Business Office Manager



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