

We Bring The Caring Home®

April 22, 2004

Danya Cohan
Gotham Acquisitions
2 Torr Terrace
New City, New York 10956

Dear Danya:

This letter is to thank you and your staff for your continued assistance in reducing our Telecommunications and Data expenditures. Due to your efforts, our Monthly Recurring Charges have been reduced by more than twenty-percent (20%) and we have received more than **Three Million Seven Hundred Fifty Thousand Dollars (\$3,750,000) in refunds and credits.**

Your expertise in voice and data services has allowed us to select the most appropriate carriers and you have negotiated on our behalf with these vendors for services and pricing plans.

We look forward to our continuing working relationship.

Sincerely,



George Germann
C.I.O., Visiting Nurse Service of New York