



**Lutheran
Medical Center**

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Brooklyn, NY 11220-2574
Telephone: 718.630.8499

August 27, 2004

Mr. John Coyne
Sr. Vice President
Phone Review
450 Jericho Turnpike
Suite 203
Mineola, NY 11501

Dear Jack,

I want to express my appreciation for your help in untangling our telephone billing records and your help in recovering credits for lines not used and overcharges. With telephones at 30+ locations and a circuits supplied by AT&T, Verizon, PaeTec and MetTel we had created quite a mess. These things are all but impossible to manage in a large organization and the telephone company never makes it easy. Your staff has been professional and your services have been invaluable.

I specifically want to thank you for bringing to our attention the NYS OGS program and explaining how it affects our telephone service. In addition to getting us favorable telephone rates we have used it for computer purchases as well.

Please feel free to use me as a reference.

Sincerely,

Steve Art
Sr. Vice President & CIO