



WINTHROP
University Hospital

January 11, 2001

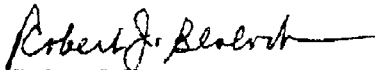
To Whom It May Concern:

Phone-Review performed an audit for Winthrop University Hospital in 1999.

They provided us with a timely and professional telephone audit, as well as a substantial recovery on our telecommunication's billing.

It is without hesitation that we recommend Phone-Review to perform a telecommunication's review for any organization.

Sincerely,



Robert J. Blalock
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