



Andover, MA USA
Warrington, England
Sydney, NSW Australia

January 7, 2005

Mr. Brandon Kelly
Principal
R.J. Kelly Companies
55 Cambridge Street
Burlington, MA 01803

Dear Brandon:

I am writing to thank you and your associates for the positive experiences that we have had to date. Starting with the negotiations, through the build-out and the move-in and now occupancy, each phase of the project has gone well.

Our employees like the space very much. The facility is bright, airy and well maintained. A large percentage of the staff uses the gym. The location has worked out very well. Access to the facility from Interstate 93 is very easy and fast from all points of the compass as well as the Andersen Center, and Logan and Manchester Airports. Local hotels offer vary favorable corporate rates.

We have received multiple compliments from our customers. Many customers come from all over the country as well as several foreign countries. The prints of the Boston scenes in the hallways are a big hit.

Even our Corporate Controller is happy.

Thank you.

Sincerely,

A handwritten signature in black ink that reads "David J. Spellman". The signature is written in a cursive, flowing style.

David J. Spellman
President