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Ronald G. Marks
Managing Director
Fixed Income, Currencies & Commodities Division



March 16, 2001

S & K 2000, Inc.
One Madison Street
East Rutherford
NJ 07073

Dear Sirs,

This letter is to highly praise David **Testerman** who recently supervised our international move and storage delivery.

David was patient, detail oriented, articulate and organized. He managed his crew constructively and ensured the **highest** customer service was in effect at all **times**.

During stressful moments, David remained calm, cheerful and professional. He was a pleasure to do business with and is an asset to S & K 2000 Inc. Please convey our appreciation for his efforts and hard work

Sincerely,

A handwritten signature in cursive script that reads "eMarks".

Lynne and Ronald Marks
37 Stone Paddock Mace
Bedford NY 10506