

Dalton Management Company, LLC

**POBox 1763 Murray Hill Station
New York, NY 10156-1763
212-679-9800 Phone
212-679-2111 Fax**

December 31, 2003

Superior Protection Services
P.O. Box 123
W. Hempstead, NY 11552

To Whom It May Concern:

Superior Protection has helped us put our alarm systems in proper working order at 5 buildings.

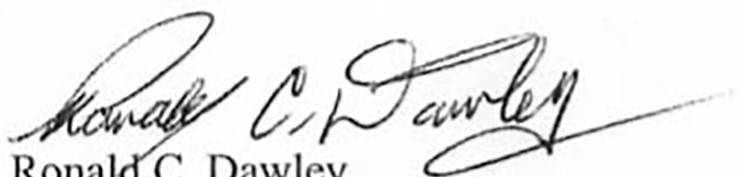
Mr. Gilbert knows the business well and has been able to complete installations and gain approvals when others couldn't.

He is currently surveying another of our buildings that was left uncompleted by another contractor.

He is conscious and can be relied upon to put the alarm systems in proper working order.

If you have any questions please call me at (212) 679-9800 extension 103.

Very truly yours,



Ronald C. Dawley
Chief Operating Officer

RCD/jm