Jul-26-01 01:00P S-WAVE, INC.

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July 25, 2001

Kevin M. Fogel
President
Alkeda Corporation
49 Irma Corporation
Oceanside NY 11572-5715

To Whom t May Concern:

S-Wave, Its rented the following space from Alkeda Corporation, 42-19 27th Street, LIC NY 11101. Alkeda Corporation has been good landlords for the two years we were at that location. The space was an ideal location for us. We were near transportation and close to the city. The unit we rented was in excellent condition. We never really had any problems with the space. Kevin was quick to resolve any and all issues. We would have continued renting from Alkeda Corporation if we stayed in the Long Island City location.

Regards,

Bennett Yes Office Manager