

April 17, 2003

Re: Reference for Jacqueline Christina Noguera

To Whom It May Concern:

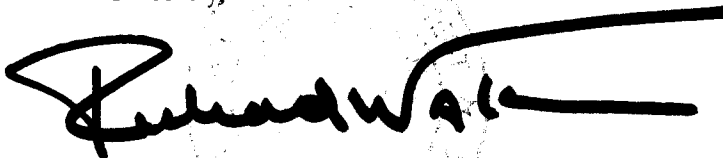
I am please to be writing on behalf of Jacqueline Noguera. I understand that she is applying for a position with your office and I wish to offer my insights on her abilities.

I first met Jacqueline nine years ago. She began working for me just a few weeks before September 11th. With her help, by the end of the year, we were back in our offices on Warren Street with new computers and a working local area network.

Since then, I have found her to be fiscally responsible, creative and determined. She has a strong sense of personal responsibility and she aggressively follows through with her assigned tasks. She is very familiar with new technology and her organization skills are quite impressive.

I strongly recommend her application to your office. If you have any questions or seek further clarification, please contact me at (212) 267-9055.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard Walsh", written over a faint circular stamp.

Richard J. Walsh – Principal

SPENCER & WALSH PC