

April 21, 2010

Mr. Mike Russell  
Elite Telecom  
2010 Cobb International Blvd., Ste. A  
Kennesaw, GA 30152

Dear Mike:

On behalf of Benevestco Inc., I wanted to commend you and Elite Telecom Services on a job well done. In an industry full of "no" customer service, Elite Telecom Services and its dedicated staff have raised these standards creating a new customer experience for us. Throughout the process, Elite Telecom has consistently provided us with quality customer care and cost effective solutions. Changing telecommunication services is more often than not, inconvenient, especially in a business environment. However, Elite Telecom and its staff provided a seamless transition with little-to-no down time for our telecommunication services. After our transition was complete, Elite Telecom continued to monitor our billing and service needs with our new vendor. Any issues we have had during the last year with our new vendor have been efficiently and successfully resolved through your Customer Care team.

Please extend our appreciation to your courteous staff at Elite Telecom Services, all of whom are very helpful in answering any questions we have and resolving any issues that might arise about our new telecommunication services.

Again, we thank you and Elite Telecom Services for all your dedication and hard work.

Sincerely,



Glendae F. Mitchell  
President