

STERLING INTERIORS GROUP, INC.

TWO PARK AVENUE, NY, NY 10016

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August 20, 2006

Ron McCabe, CEO
MiraLink Corp
111 SW 5th Avenue
Suite 1000
Portland, OR 97204

Dear Mr. McCabe:

Per your request, I'm writing to inform you and whomever it concerns that Sterling Management did purchase mid-2005 a pair of MiraLink 500 units utilizing the SCSI interface and the products worked as advertised within our Windows 2000 operating environment. After following the instructions your company provided, we were able to replicate our local data to the remote or far-end MiraLink unit as expected. On behalf of Sterling Management, we are completely satisfied with MiraLink's products and services.

If I can be of any further assistance, please do not hesitate calling me at 212-245-6300.

Regards,



Lynn Huber
VP IT Sterling Management