

THE
SYCAMORE GROUP

"FACILITATING COMMERCE THROUGH EMERGING TECHNOLOGIES"

Jeffrey Gassman
Validation Plus, Inc.
10 Quaker Street
Marlton, New Jersey 08053

September 12, 2002

Subject: Letter of Recommendation for Pankaj Varshney

Dear Jeff,

The Sycamore Group is pleased to present to you this letter of recommendation as it relates to Pankaj Varshney's performance on the Merck HanDEL project. Pankaj provided valuable insight and subject matter expertise in the performance of the project's validation effort. In particular, Pankaj provided valuable input on appropriate unit testing practices and on 21CRF11 requirements and validation activities.

The Sycamore Group appreciates Pankaj's commitment to delivery of quality services.

Christian A. Funck
Project Manager