

**JARA Enterprises, Inc.  
One Ames Ct. Suite 204  
Plainview, NY 11803  
516-390-4000 ext 2202**

April 17, 2003

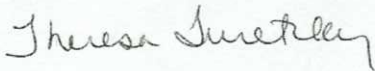
Communication Research Consultants, Inc.  
Courtney Cress, Special Projects Manager  
Deena Gordon, Business Development Specialist  
2145 Ocean Ave. Ronkonkoma, NY 11779

Dear Courtney & Deena,

I wanted to thank you both for your persistence & for always being so patient with me after I had to put you off time and time again. Your team has demonstrated a unique ability to identify telecom cost savings opportunities for the JARA organization that had previously gone unnoticed. It is clear that you run a very professional operation with its primary focus being high quality customer service & strong results.

It has been a pleasure doing business with the both of you and if ever I find myself in need of assistance and or good advice regarding our telecommunications environment, I will not hesitate to call on the CRC team once again. I thank you for a job well done!

Best regards,



Theresa Turetzky  
Office Manager  
JARA Enterprises/Jennifer Convertibles Inc.