

Jennifer Convertibles, Inc., 417 Crossways Park Drive, Woodbury, NY 11797 516/496-1900

May 3, 2000

Mr. Robert Weinger CRC 406 Collington Drive Ronkonkoma, N.Y. 11779

It has been a pleasure having CRC review our telecommunications. We rarely come across a team of people that work with such enthusiasm and do such a thorough job. We have found your research to be extremely indepth, and without any question you have created a savings for Jennifer Convertibles.

Thank you for your expertise and prompt service. We appreciate all that you have accomplished for us.

Sincerel

Les Faichook

V.P. Administration

LF/Ir