



July 26, 1990

To Whom It May Concern:

Subject: MURRAY WARREN / \$ELL-MATES

We have implemented a telemarketing and direct mail programme aimed at our present client base with a goal to stimulate additional "New Business".

We hired Murray Warren to create and design a telemarketing and direct mail campaign, a "Call-Mail-Call" system, as he calls it. The main objective was to find new business for our service and repair division, seek out the companies that have needs and wants for new and used office furnishings, and to find the firms that are moving soon and set up qualified appointments for our sales force to follow-up on.

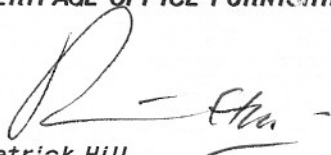
Over a 90 day period \$ELL-MATES generated a solid 15% ratio of qualified prospects with specific needs and wants. We were so pleased with the results, we hired \$ELL-MATES back for another 90 day period.

Murray's persistent and tenacious attitude, and his knowledge of the direct marketing and telemarketing process are winning ingredients in helping any company to increase their sales.

For any further information, please call me directly.

Yours truly,

HERITAGE OFFICE FURNISHINGS LTD.



Patrick Hill  
President

PH/gs