



Levitz Home Furnishings, Inc.

300 Crossways Park Drive
Woodbury, NY 11797

March 31, 2004

Robert Weinger, President
Communication Research Consultants Inc.
2145 Ocean Avenue
Ronkonkoma, New York 11779

Robert,

CRC has helped Levitz/Seaman's quickly realize significant cost savings. The additional savings now go directly toward our bottom line. Your staff has also worked closely with LHF and our vendors to identify the lines at our locations and document what the lines are being used for.

In the past, we had another auditing company review our telecommunications invoices. It is amazing the amount of savings CRC was able to uncover, which was overlooked by the other company. More importantly however, I would like to point out that your suggestions were practical and quickly implemented, without disruption in service, switching providers, or purchasing anything.

Additionally, I'd like to bring to your attention that the quality of service, dedication, and professionalism of your associates is incredible. It's an invaluable service CRC is providing corporate America. I would like to offer myself as a reference to any prospective CRC client who may be considering your service.

It has been a pleasure working with you and your staff. Keep up the great work!

Thank you,

A handwritten signature in dark red ink that reads "Angela Guder". The signature is written in a cursive, flowing style.

Angela Guder
Assistant Vice President, Telecommunications
Levitz Home Furnishings, Inc.