

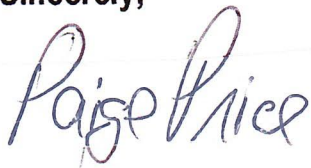
To Whom It May Concern:

I have been working with Matthew Elyachar for since November, 1997. Matthew has always enthusiastically provided his customers with quality service and reliable installations. He always tries to provide the best products for the customer's budget. I would recommend Matthew to provide quality installation and service for all different types of flooring products.

I should also note that Matthew has signed up his installers to be "Lees Certified Installers", which insures all of his customers that each Lees Carpet project will be properly handled. Matthew and his installation crews have professionally installed well over 20,000sy of Lees products in corporate, educational and healthcare facilities.

Please feel free to call me at 1 (800) 523 – 5647 (touch #2 button, then dial ext. #7236) if you have any questions or would like more information. Thank you for your time.

Sincerely,



**Paige K. Price, Account Executive
Lees Carpets**