



Corrugated Container Division

May 17, 2002

Dan and Terri Singer
1-888-Magnets.com
614 Brookwood Lane
Maitland, FL 32751-5115

Dear Dan and Terri:

I wanted to thank you for providing excellent service. Everything from our initial phone conversations through the delivery of my magnets was conducted in a professional, prompt, and extremely pleasant manner. I really appreciated your commitment to customer service (especially your first-rate communication) and to creating a product with which I was 100% satisfied.

Sincerely,

A handwritten signature in black ink, appearing to read 'Meg Cummings', with a long horizontal flourish extending to the right.

Meg Cummings
HR Assistant
Smurfit-Stone Container Corporation
Corrugated Container Division