 Imperial  
& P Bag & Paper Co., Inc.

1390 Spofford Ave., Bronx, New York 10474 (718) 542-1100

FAX: (718) 893-3391

December 1, 1995

George S. May International Company  
303 S. Northwest Hwy.  
Park Ridge, IL 60068

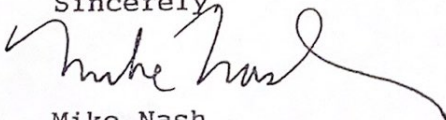
Dear Sir/Madam:

We had serious problems in the area of controlling cost associated with warehouse operations. Your company offered to assist us with implementing warehouse control standards outlined in your program dated October 26, 1995. This program was implemented and provided us with better systems to monitor and reduce warehouse expenses.

We have already seen the savings in areas related to shipping & receiving, we anticipate a savings of \$ 240,000 from the ongoing work and implementation we are currently doing and will continue to do in the warehouse operations.

The George S. May Company has done an outstanding job in training our warehouse personnel in the standard procedures associated with setting performance standards, the process by which to reorganize the warehouse facility and solutions to productivity problems. We are very satisfied with the work your staff has done on this project.

Sincerely,



Mike Nash  
President