



July 29, 2003

Recommendation for Marc Warner:

Dear Sir or Madam:

Messer Eutectic Corporation entered into a contract with Corporate Advocates, Inc. in March 2002. Marc Warner of Corporate Advocates, Inc. has provided Eutectic with excellent service and is extremely knowledgeable of telecommunications billing problems, tariff language, and state and federal regulatory taxes and surcharges. During our current audit Marc has always made himself readily available for quick conference calls to discuss any items for the telecom audit.

Marc has procured our company over \$71,000 in yearly savings, and \$142,516 in telecommunications refunds from one of our largest vendors. The previously mentioned savings were realized in less than 5 months.

Marc has followed thru on his promises as he keeps us apprised of his work thru daily and weekly updates. He is also very willing to discuss specifically where our company stands with the audit and has always consulted our company before any changes are made with our telecom services.

Marc has become a very important extension of our company and they present themselves with the utmost professionalism and care. Marc monitors our bills every month to ensure accuracy and his unique knowledge of the telecommunications industry provides us with the comfort of knowing that we are paying the best rates available and that we are not getting overcharged. I highly encourage that you consider utilizing his services. You will be very pleased with the results.

Regards,
Jennifer Sheppard
Director of IT

Eutectic Corporation
9600-H Southern Pine Blvd.
Charlotte, NC 28273 USA

PH: 704-527-9800

FAX: 704-527-3083

www.eutectic-usa.com



P.O. Box 32156
Charlotte, North Carolina 28232
704/376-7554
FAX: 704/372-5923
www.mitchelldistributing.com

10/22/02

To Whom it May Concern,

Trying to manage our 17 branches telecommunications, data, broadband Internet services and monthly invoices is a very daunting task. Not only are the bills difficult to understand and interpret, but keeping track of the most advantageous pricing every month is a full time job.

Corporate Advocates, Inc. has been assisting Mitchell Distributing for 9 months now. They not only audit our monthly AT&T telecom/datacom invoices for billing errors and overcharges, but they also provide us with helpful insight and assists us in making telecommunications purchasing decisions.

To date, Corporate Advocates has saved us over \$83,000 annually. They also successfully negotiated \$92,124 in refunds from AT&T.

Corporate Advocates asked us to write a letter of endorsement for them, which we have obviously done. We do so with confidence in Corporate Advocates garnered from personal experience. Their thorough knowledge of the telecommunications industry and its inherent billing problems provides MDC with an outsourced expert in this area. We have written this letter because understanding our telecom/datacom costs seems virtually impossible and they take the mystery out of our monthly expenditures.

We would encourage you to consider meeting with Corporate Advocates to see if there are ways they can help you audit your bills and provide cost containment services. We are **extremely pleased** with the monies that they have procured for us so far.

Regards,

Sharon Mader
Accounts Payable Manager

Tony Armen
MIS Director