

Saks Fifth Avenue

12 East 49th Street
New York, N.Y. 10017

January 12, 2004

Mr. Alan Brill
C/O Brill Hygiene Products, Inc.
2905 South Congress Ave,
Suite E
Delray Beach, Fla. 33445

Dear Alan:

I am writing to you to let you know how thoroughly satisfied we are with your product. The customer response has been overwhelmingly positive and the condition of the rest rooms has improved tremendously. We had so many issues with the paper seat covers being left lying on the floor, and customers consistently disappointed in the condition of the rest rooms. Those problems have been addressed with the use of the plastic covers.

Thank you for bringing this product and experience to our customers. It has been terrific.

Have a very Happy New Year!!

Sincerely,



Ed Stagman
SVP. Store Operations