

Ideal Management
New Rochelle, New York

Attention: Mr. Irving Ayash

Re: Target Marketing

Dear Mr. Ayash:

Thank you for securing the additional commitment from Oxford Capital for Towery Publishing. As you know, this additional funding allowed Towery Publishing to pay the IRS a \$240,000 payment and cut a deal with IRS to make 5 more monthly payments at \$50,000 each. Additionally, this funding allowed Towery Publishing to pay \$50,000 each to my partner Paul Bertke and myself. This money was received yesterday. William Adler has also promised us that Towery will use this money to get us current in the next 30 days on a note that has been in default since April of this year. I can't thank you enough for making that possible.

Several months ago you spoke over the telephone with my partner Paul Bertke regarding the \$5,000,000 equity investment in Towery Publishing that you hope to secure by March 31, 2000. I would like to speak with you as well about this potential opportunity. In addition, I would like to invite you to our Florence, Kentucky offices to show you just what Target Marketing is all about. There is a tremendous potential we have here that I would like to personally explain to you.

I have been frustrated for 5 years that Target Marketing's sales have averaged only around \$6,000,000 a year for this time frame. In the year 2000 we will probably sell \$7,000,000 but \$7,000,000 is significantly less than what we are capable of doing. I believe we have the capacity to sell much more than that. We are a telemarketing Company with 230 Chamber of Commerce map contracts. We have focused on this industry now for 17 years and dominate it. However, there are many other telemarketing opportunities that we could have in many other industries. Most specifically, I am referring to telemarketed internet advertising. The potential is staggering. Just like Ideal Management says: The sky is the limit.

Again, I would like to tell you about this opportunity in person. Please reply by e-mail or call me at 1-800-933-3909. Thanks again for bringing Oxford Capital to the table.

Sincerely,

Steve Schrage
President: Target Marketing