SITEL TELEMARKETING PRICE LIST EXHIBIT B

Pricing in Exhibit B does not include any telecommunication ('telecom') charges unless specified, and unless specified SITEL assumes no responsibility for any telecom associated charges. Philip Morris assumes all responsibilities for telecommunication charges including, but not limited to 800 number associated charges, Advanced Feature Costs, Network prompters, etc.

LINE ITEM:	COST PER	UNIT:	UNIT:
A) CUSTOMER SERVICE REPS:			
1) Dedicated CSRs	\$	16.950 /	Production Hr
2) Supervisors	\$	16.950 /	Production Hr
3) Quality Assurance	\$	16.950 /	Production Hr
4) Trainers	\$	16.950 /	Production Hr
5) Other CSR Related Workers	\$	16.950 /	Production Hr
B) CONSUMER AFFAIRS (Includes White	Mail Hand	iling)	
1) Dedicated CSAs	\$	24.500 /	Production Hr
2) Supervisors	\$	24.500 /	Production Hr
3) Quality Assurance	\$	24.500	Production Hr
4) Trainers	\$	24.500	Production Hr
C) CSA Training	\$	10.000	/ Hour
D) CSR Training	\$	7.500	/ Hour
E) IVR USAGE / MONTH			
Less than 25,000 Minutes	\$	0.100	/ Minute
25,001 - 50,000 Minutes	\$	0.080	/ Minute
50,001 - 75,000 Minutes	\$	0.060	/ Minute
75,001 - 100,000 Minutes	\$	0.050	/ Minute
Greater than 100,000 Minutes	\$	0.040	/ Minute
Additional Charge if on SITEL VTN (telec	om) \$	0.150	/ Minute
F) VOICE ENCODING	\$	40.000	/ Hour
G) VOICE CAPTURE	\$	0.030	/ Record
H) TRANSCRIPTION	\$	0.350	/ Record
I) DATABASE STORAGE	\$	0.050	/ Megabyte / Day
J) DATABASE LOOKUP	\$	0.005	/ Lookup