

Here

(this/these)

.....is an office

.....is a book

.....are pencils

.....are cups

.....is a laptop

.....is a plant

.....are boxes

.....is a watch

.....are photos

There

(that/those)

.....is an umbrella

.....is a phone

.....are wallets

.....is a screen

.....are newspapers

..... is a password

..... is a clock

.....are headphones

.....are pens