

Goodson's

The Jewelers of Malibu

"where integrity of design ignites your emotions"

Mr. Bob Epstein
Silverman Jewelers Consultants
669 Marina Dr
Suite A-2
Charleston, SC 29492

October 3, 2005

Dear Bob,

Thank you for all of your hard work and dedication in making my Going Out of Business Sale a huge success. When I originally contacted liquidation companies about closing my store, I had my doubts that an outside firm could really help. You were very upfront and willing to fine-tune the terms of the deal to fit my needs and concerns. That is why I chose Silverman over the other firms. Hiring Silverman has turned out to be one of my best decisions. Not only did you beat the original projections, you also helped in reducing my expenses. You were also instrumental in assisting me in acquiring a substantial amount of additional inventory to assure success. As I deal with an exclusive clientele, I was concerned that you would not be able to bring in the right type of merchandise, but not only was the quality above my expectations the pricing was exceptional. My customers were thrilled with the buys they were able to make and the quality of goods they received.

Your supervisor also went above and beyond the call of duty. Due to his expertise and effectiveness, I was able to spend less time in the store and concentrate on my other business ventures. He treated my employees and customers as if he was running this store for the past 20 years.

Thanks to Silverman I have retired with dignity, generated more cash than I expected, and received the highest return possible on my inventory. I highly recommend your services and would be more than happy to tell your future customers that choosing Silverman may be one of the best business decisions they ever make.

Sincerely,



Ron Goodson
President, Goodson's of Malibu