

Mr. Bob Epstein Silverman Jewelers Consultants 669 Marina Dr Suite A-2 Charleston, SC 29492 June 26, 2006

Dear Bob,

When I decided to close my jewelry store to pursue other business interests, I interviewed several companies to assist me in the closing. Silverman was quick to respond and was the most willing to customize a program that would best serve my needs. As I am one of Chicago's top watch dealers, I needed inventory to complement the brand names my customers are used to seeing. You were able to add many top brands such as Raymond Weil, Piaget, Rolex, Bertolucci, Breitling, Audemars Piguet and Cartier. The jewelry inventory was every bit as impressive as the watches as once again you were able to add some major brands such as Bylgari, Mikimoto and Roberto Coin. I was able to achieve excellent margins on the product as well.

Your willingness to advance funds to me to get the sale started was also instrumental in the sales success. I would have had difficulty funding the advertising if not for your cash advance. Your company performed just as you promised. I was able to spend time away from the store and prepare for my new business ventures and was comfortable that all business matters at my store would be handled professionally and efficiently.

Your supervisor performed exceptionally in handling the day-to-day activities to make sure we achieved all of our goals. It is obvious that your supervisors have a tremendous amount of jewelry experience with regards to operations, merchandising and marketing. They are also excellent at handling customers as well as my employees.

I am extremely happy that I chose Silverman to assist in my sale. You performed as promised, always had my best interest in mind and have left me in excellent position to leave the industry with my reputation intact and my head held high. I strongly recommend your services to any jeweler looking to run any kind of sale event.

Sincerely,

Joseph Jin Owner

Joseph Henry Jewelers