ROSS + SIMONS

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

Dear Bob;

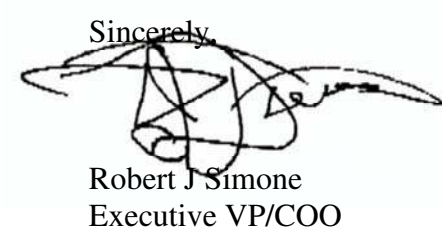
Thank you for making our store closing events in Chicago and Washington, D.C. extremely successful. We were able to exceed our projections at both locations, due to the guidance and expertise of Silverman.

It was very important to us to find a company we could trust in handling the day-to-day issues of running a retail operation during a closing event. Because of your expertise, our management team was able to concentrate on the day-to-day issues arising from our ongoing operations. Silverman did an excellent job handling the advertising, pricing, merchandising, operational and employee issues at the two closing locations. Maintaining the image and excellent reputation of the Ross-Simons name was of utmost importance to us. Silverman was always concerned about that issue and never compromised our image or reputation.

Your supervisor also was a tremendous help during the event. He was very professional and concerned about our image and the staff. As Ross-Simons has an exclusive clientele, we were concerned that the additional product would not be of the quality our customers are accustomed to. The additional product sold extremely well and was an exceptional value. It helped to generate substantial cash to the bottom line.

I highly recommend Silverman Consultants to jewelers looking to run a successful sale event.

Sincerely,



Robert J Simone
Executive VP/COO

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