



Smith Business Solutions
1673 Richmond St., Suite 218
London, Ontario N6G 2N3

September 13, 2011

Mike,

I would like to commend Smith Business Solutions on the tremendous success of the "Division Closing Sale" at CBC Furniture. As a fourth generation retailer wanting to concentrate strictly on our two home improvement businesses, your firm helped produce outstanding numbers not seen in our furniture store in decades! It's not an easy decision to close a division or store, but your team guided us from the very beginning and the results speak volumes. In just six weeks we wrote our annual volume and will finish the event writing almost 50% more in annual sales than the previous year. All this in roughly three months with the margin dropping only 4-5 points! Your professional team minimized the anxiety that naturally comes with closing an operation and promptly addressed all the many questions.

Having been in the challenging position of interviewing several furniture consultants to close CBC Furniture, I would be happy to be a reference for you and Smith Business Solutions. Please feel free to have anyone call or e-mail me as we continue our 163 year old business focusing on home improvement & lumber sales.

Many thanks for a wonderful job,

Matthew Smith
President / CEO
Corning Building Company

Your Complete Home and Idea Centers - Since 1848

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