

GIBBARD FURNITURE



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**CANADA'S OLDEST FURNITURE MANUFACTURERS
SINCE 1835**

December 3, 2009

To Whom It May Concern:

Re: Smith Business Solutions Inc.

My name is Bruce McPherson Jr., one of the family owners of Gibbard Furniture, and I am pleased to share my thoughts concerning Smith Business Solutions.

When The Gibbard Furniture Shops, manufacturer of fine furniture, announced it was closing, 80% of its inventory was sold through its dealer network at an incredible rate. The remaining 20% presented a problem as it was a fractured inventory with no complete furniture groupings available. This scenario was a difficult sell for our dealers and quickly proved to be non-productive for all concerned.

It was then that Smith Business Solutions was brought to my attention. Michael Smith, the President, met with us on two occasions to carefully walk us through the selling process and a business plan to move our remaining inventory. He was most impressive and sensitive to any concerns that we had.

The sale that ensued took place in Toronto at a great location, accommodating both warehouse space and an excellent showroom to sell from. This location was sought out personally by Michael Smith and his management consultant Vic Jonz. In seven weeks the sale was finished with overall results very much on target as planned. Vic Jonz was very professional and instrumental in making the sale a success and was a pleasure to work with. The sales people representing Smith Business Solutions were most qualified and prepared to sell the Gibbard product. The people they had organizing the warehousing and delivery of the furniture did a great job, which was so important.

In summary, the people of Smith Business Solutions were fine people to work with, the mission was accomplished and all achieved in good taste and professionalism. I highly recommend this company to others in need of their services.

Yours sincerely,

Bruce C. McPherson Jr.
The Gibbard Furniture Shops Ltd.