

Ontario Table & Chair Inc.

Michael G. Smith
The Smith Company
1673 Richmond St.
Suite 218
London, Ontario N6G 2N3

July 21, 2008

Dear Michael,

We would like to extend our thanks and sincere appreciation to your Company and our Consultant, Vic Jonz, for managing our Retirement "Going out of Business Sale" these past few weeks. To say that this event was a success is an understatement.

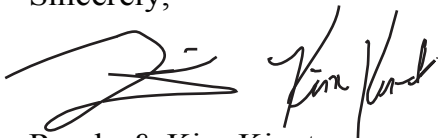
All of our financial projections were exceeded and in most cases, significantly! We achieved DOUBLE our sales revenue from last year in just 12 short weeks, beat our gross margin objective by nearly 10% and brought our advertising budget well within plan. A job very well done!

In addition to the financial success we were also very pleased with the professionalism and manner in which Vic managed the many aspects of this event. Two weeks into this engagement, we remarked to him that we could never have managed such an event ourselves. From the planning, pricing, marketing, hiring of sales staff and overall management of the day-to-day aspects of a retail business we felt very comfortable that our business was in good hands.

We certainly made the right decision to select The Smith Company and would highly recommend the company and their team of professionals to anyone wishing to run a promotion of any kind. There is no better way to realize your store's full potential without professional help, planning and management, and it is less work for you!

Thank you again.

Sincerely,



Randy & Kim Kinat
Ontario Table & Chair, Inc.
519-585-1000