

May 13, 2010

RE: West Coast Liquidation Inc.

To Whom It May Concern:

The Hotel Del Coronado partnered with West Coast Liquidation to replace nearly 1,000 beds in April and May of 2010. Our 120 year old resort presents many unique logistical challenges and WC Liquidation worked with us every step of the way to ensure a successful outcome. They are flexible, solution oriented and a pleasure to work with. We wouldn't hesitate to recommend West Coast Liquidation Inc. to others in the hospitality industry or other high profile customer service organizations in Southern California.

Sincerely,

John Lambert Assistant Director of Housekeeping Hotel del Coronado

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