

September 8, 2009

**RE: John Grey
WC Liquidation**

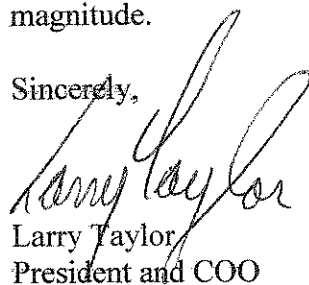
To Whom It May Concern:

Optimum Health Institute of San Diego hired WC Liquidation to liquidate and install mattress sets throughout our property on July 24, 27 and 28 of 2009. The crew at WC Liquidation did an outstanding job. We found them to be dedicated, trustworthy and hard working. We ran into a few issues with the mattress company and because of John and his crew performing beyond the call of duty, what could have ended up to be a disaster project, turned out to be a smooth transition with little inconvenience to our guests.

We are using WC Liquidation to liquidate and install mattress sets at our property in Austin, TX in September and then again here in San Diego at the end of the year for phase II of our project.

We highly recommend WC Liquidation to assist your company with a job of any magnitude.

Sincerely,



Larry Taylor
President and COO

LT:vf