



SANTA BARBARA, CALIFORNIA 93106

August 27, 1999

To Whom It May Concern:

Re: Asset Liquidations

I give a strong recommendation for Asset Liquidations and am most impressed by their handing of our inventory close-out sale. It was done professionally, efficiently and the return to the University very fair and reasonable. They met all the terms of our contract and did exactly what they said they were going to do.

I also give high marks for their organization and display of our merchandise and the accounting wrap-up.

You are welcome to call me if you have any questions at (805)893-3470.

Sincerely,

A handwritten signature in cursive script that reads "Steve Howson".

Steve Howson
Manager
UCSB Central Stores