

DOUGLAS FURNITURE

April 12, 2005

To Whom It May Concern:

Adil Dalal of Pinnacle Process Solutions was first hired in a consulting capacity on a contractual basis to help restructure our line flow on our 740 upholstery mechanism line. At the time, Douglas was utilizing a large consulting firm that specialized in process flow implementations. In order to advance our progress in separate manufacturing areas, Douglas decided to hire Adil and work several projects in parallel. This also gave us the ability to compare the results between the two consulting firms. After an in-depth analysis of capabilities and results, Douglas decided to use Pinnacle Process Solutions exclusively.

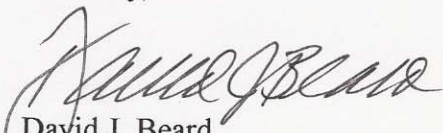
Adil exceeded our expectations through his ability to rapidly access the current situation and develop a clear and through roadmap for restructure. After the line was re-designed and personnel were trained on the new manufacturing methods, Douglas was extremely relieved to observe we were producing at our targeted requirements with much improved quality in less than two weeks! As of today, we are producing at 18.2% above the productivity levels prior to initiating the change.

After this successful collaboration, Douglas decided to develop a master plan to convert our entire upholstery manufacturing facility to utilize Advanced Manufacturing Flow systems. True to form, Adil has helped to bring together a diverse team to analyze product trends, standard hour calculations, product classifications, product development trends and future forecasts. Douglas is extremely satisfied with the progress of this project and we feel we will have an excellent blueprint for our future growth.

In addition to his analytical strengths, Adil helped to develop a team of personnel that will enable Douglas Furniture to independently maintain the positive changes he has helped bring to our organization. Adil also established a training program that allows us to introduce Advanced Manufacturing Flow concepts to persons at both the supervisory and shop floor level. At times, Adil made us feel as though we were working with an executive level employee and not an outside consultant.

Based upon our extremely positive experience, I would highly recommend Adil Dalal and Pinnacle Process Solutions for your system and process improvement consulting needs. Please feel free to contact me if you would like further elaboration.

Sincerely,



David J. Beard
Chief Operating Officer

Douglas Furniture of California, LLC
Telephone: 310-643-5200 Extension 395
Email: dbeard@douglasfurniture.com