

# AURAFIN®

Michael H. Ackner  
*Executive Vice President  
Operations*

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To whom it may concern:

At the beginning of 1998, Aurafin Corporation retained the services of Paragon Consulting to orchestrate and manage all integration efforts pertaining to our acquisition of two leading jewelry manufacturing and distribution companies based in Texas and Connecticut. Each of the acquired companies employed a different mixture of information systems, computer hardware and business processes.

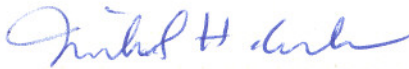
Paragon assumed a leadership role, managing and coordinating staff at both the Connecticut plant location and our corporate headquarters in Florida. They were responsible for analyzing the information systems of the acquired companies, converting and consolidating databases, and redesigning and developing a number of mission critical applications on our corporate AS/400 computer to ensure compatibility. Paragon was fully accountable for ensuring that we achieved all our consolidation goals by specified target dates. They also worked closely with us on the implementation and improvement of a number of strategic operational processes relating to accounting, inventory, product management, manufacturing control and facilities.

Paragon's services proved to be indispensable in achieving a smooth and timely integration of the business functions of our acquired companies.

Upon completion of our integration projects, we continued to employ Paragon's services to develop a Manufacturing Planning and Control system for our newly acquired factory in Connecticut. A sophisticated system was developed to manage all production processes including work order management, multi-level inventory control, bill of materials, raw material management, prefabricated component issue, work in process tracking, shop floor control and scrap reconciliation.

Paragon has taken our factory from the upheaval and disorder of post acquisition to a streamlined fully automated production facility.

Yours truly,



Michael H. Ackner  
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