

May 16, 2008

To Whom It May Concern:

I am pleased to draft this letter in support of Kirk Palmer and the executive search firm which bears his name. I have known Kirk for more than ten years in my previous capacity as Chairman and CEO of Liz Claiborne, Inc.

Kirk and his team carried out many high-level searches for Liz Claiborne, Inc. during this period. These searches covered general managers, sales executives, merchandising managers and other product-oriented individuals as well as key staff executives. Kirk was one of a very small number of firms we partnered with in building what we always considered to be the top management team in our industry.

I am of the opinion that the process of identifying, attracting, developing and motivating key executives is one of the central responsibilities of the chief executive officer. While most of the searches on which Kirk and his group worked were managed and administered by my associates at Liz Claiborne, I was sufficiently intimate with the status of each search that I feel very comfortable commenting on Kirk's approach to the business and the value he can provide to his clients.

It goes without saying that Kirk is a thoughtful and active listener. He is intelligent, articulate and well experienced in dealing with contemporary business issues which influence a successful search process. He is diligent in tackling these projects, taking a strong sense of ownership no matter how senior or junior the role. He is mature and discrete and has always conducted himself with personal and professional integrity.

Kirk has developed an impressive reputation in this industry. He is one of only a couple of "go to" search firms with deep industry knowledge and the ability to consistently identify and access the right candidates. He listens, learns and understands the needs of the situation in order to deliver results in the best interest of his client base. These capabilities have been routinely demonstrated over the years so that today Kirk Palmer Associates is routinely called upon for some of the most prestigious executive search projects in the retail, apparel, and fashion industry.

I have worked with Kirk on many occasions in the past, and expect to continue to call on him for counsel and perspective in the future.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul R. Charron", with a long horizontal line extending to the right.

Paul R. Charron