

Tapper's Gold Rush, LLC
Report on Analysis of Gold Pricing
August 5, 2009

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Tapper's Gold Rush, LLC
West Bloomfield, MI 48322

We are pleased to report the completion of our analysis of your pricing model for the purchase of identical gold quantities, as it compares to your direct competitors. The purpose of our engagement was to help you:

- Compare your pricing model to that of your competitors for the purchase of identical gold pieces in quantities of less than 20-Dwt (1 Troy Ounce)
- Evaluate the results of our procedures performed

Defining the Competitors:

In order to determine the direct competitors in the market of your Gold Rush, LLC locations, we found competitors within the regional mall locations in which Gold Rush, LLC plans on opening gold buying storefronts. For locations where no competitors exist within the same regional mall or retail location, we determined established retail gold buyers in near proximity to Gold Rush, LLC locations.

As a result of this search we identified and visited seven competitors that purchase gold at their retail locations.

Selection of Competitors for Pricing Comparison

Based on discussions with management and our review of the tenants in the regional malls being considered, we selected seven jewelry retailers with which we believe will be directly competing for gold purchases. Our selection process was based on geographic proximity to Gold Rush, LLC. The locations of the competitors included in our selection were as follows:

- Twelve Oaks Mall, Novi, MI
- Fairlane Town Center, Dearborn, MI
- Oakland Mall, Troy, MI
- Lakeside Mall, Sterling Heights, MI
- Rochester, MI
- Farmington Hills, MI
- West Bloomfield, MI

Preparation of Gold Packs priced by Identified Competitors

Using gold pieces that had been previously sold for cash, management prepared a package of gold pieces that we used to determine the settlement offer differences between Gold Rush, LLC's pricing model and the settlement offers made by each of the identified retailers.

The package, prepared at your West Bloomfield, MI location, contained: 3.2g of 10kt gold, 1.5g of 14kt gold, 9.8g of 18kt gold and 7.0g of 22kt gold, for a total quantity of approximately 21.5 grams of gold.

Prior to visiting competing retail locations we visited your Twelve Oaks Mall retail location to verify the pricing model and consistent application of your pricing as it relates to the settlement amount. After receiving settlement amounts from both Tapper's locations, the pricing model yielded settlement amounts, which were virtually identical (variance of less than 0.8%).

Comparison of Pricing

Using the identical package of gold pieces presented to both Tapper's locations, we visited each of the identified competitors to request settlement amounts for the sale of these gold pieces.

Because the price for gold changes on a daily basis we compared the settlement amounts offered by each of the competitors based on the date of our visit, to the daily pricing offered by Tapper's Gold rush for the same day.

Evaluation of Results

Our visits took place on July 31, 2009 and August 5, 2009. The following are the results of our comparison based on the settlement offers received, as compared to the settlement price offered by Tapper's Gold Rush, LLC.

| <u>Competitor (City, State)</u> | <u>Test of gold for karat quality</u> | <u>Offer Received</u> | <u>Tapper's Gold Rush, LLC</u> | <u>Difference</u> | <u>Percentage Difference</u> |
|-------------------------------------|---------------------------------------|-----------------------|--------------------------------|-------------------|------------------------------|
| Twelve Oaks Mall, Novi, MI | yes | \$234.00 | \$251.38 | \$17.38 | 7.43% |
| Fairlane Town Center, Dearborn, MI | yes | \$150.00 | \$251.38 | \$101.38 | 67.59% |
| Oakland Mall, Troy, MI | no | \$100.00 | \$251.38 | \$151.38 | 151.38% |
| Lakeside Mall, Sterling Heights, MI | no | \$120.00 | \$258.09 | \$138.09 | 115.08% |
| Rochester, MI | yes | \$237.00 | \$251.38 | \$14.38 | 6.07% |
| Farmington Hills, MI | no | \$230.00 | \$258.09 | \$28.09 | 12.21% |
| West Bloomfield, MI | no | \$150.00 | \$258.09 | \$108.09 | 72.06% |

Based on the analysis of gold pricing for the quantities presented, we noted that Tapper's Gold Rush, LLC's pricing model produced a payout of 6.07% to 151.38% higher than the settlement offers from each of the selected competitors.

As the commodity markets for gold prices are highly volatile, the retailers visited do not maintain published pricing models, and the competitive environment for the purchase of gold continues to evolve, we cannot and do not express an opinion on Tapper's Gold Rush, LLC's ability to consistently yield higher settlements using its pricing model.

Sincerely,

Stein, Rouff & Associates, P.C.

Farmington Hills, Michigan