



May 31, 2007

To Whom It May Concern:

LETTER OF RECOMMENDATION FOR CORPORATE STRATEGIES, INC.

Management Specialty Services, Inc. (MSS) has been fortunate to have Corporate Strategies, Inc. as our Insurance and Financial Service advisors for over 10 years. Marty Levy and his team of professionals have managed not only our firm's insurance policies, but also my family's personal insurance needs. The quality of work and methods of delivery are excellent and I continue to be impressed with the personal attention given to even the smallest details.

Corporate Strategies customer service skills are second to none and it is a refreshing change to always speak with someone with knowledge. I am confident with recommending Corporate Strategies to any firm or family requiring these services.

Respectfully,

A handwritten signature in black ink, appearing to read "Patricia Wolfe", is written over the typed name.

Patricia Diane Wolfe
President

