

April 23, 2007

To whom it may concern:

Marty Levy and Corporate Strategies have been working with Kovel Fuller since its inception in February 1999. Over the years Mr. Levy has set up all of the agencies insurance policies, benefit plans and retirement plans. The company has grown and changed a great deal over the years and Marty has always been there to make sure our benefits and insurance policies grew with us.

Every year at renewal time Corporate Strategies gives us a detailed market evaluation allowing us to choose the best option for our company. As busy as we are it is extremely valuable to have a broker that you know provides you with an overall knowledge of not only our business but the insurance business as well. If you are looking for a broker that you can have confidence in and that will always be there for you, there's nobody better than Marty Levy.

Sincerely,



Denese Hebert  
Vice President / Administration