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March 10, 2003

Mr. Martin Levy
Corporate Strategies Inc.
16255 Ventura Blvd, Ste 320
Encino, CA 91436

Dear Marty,

I just wanted to thank you again for the fantastic job you did in handling the complicated Mundy case. Over the years, we have always relied on your ability to take care of our many unusual problems; but we really felt that even this time, you might not be able to pick up the pieces. As usual you came through.

I want you to know how much I personally appreciate all that you have done for us over the past seven years. Our entire staff has benefited by your intervention on many occasions and everyone here certainly appreciates what you have done on their behalf. Although we are a small group, you have always made us feel as though we were your largest and most important client. It does not go unnoticed.

Your professional approach to all our needs has made working with you a complete and easy task for me. You have patiently listened to our complaints regarding the ever-declining state of medical insurance, by continuing to offer clear and concise answers to our dilemmas, which have ultimately led to enhancing our policy. We have always appreciated your straightforward and honest approach, in a marketplace that sometimes breeds otherwise. As a result, we have always had the confidence to follow your lead, knowing you have thoroughly researched the various options available to our Company, thus allowing us to make a very informed decision.

Marty, it has certainly been a true pleasure working with you and sharing your optimistic outlook on life. I look forward to working with you in the years to come.

Warm regards,

A handwritten signature in cursive script that reads "Linda R. Wilhelmi".

Linda R. Wilhelmi
Human Resources Director