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5/2/08

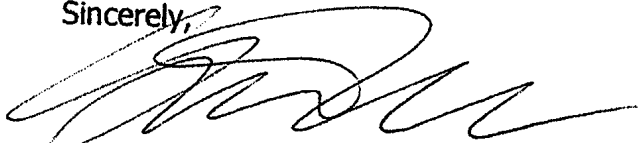
Ms. Sarena Warner
Corporate Strategies, Inc.
16255 Ventura Boulevard Suite 320
Encino, Ca. 91436

Dear Sarena,

Thank you very much for your assistance in developing a Benefits Program for our firm. As a small company, we greatly appreciate the expertise and value you provide to us. By acting as our "on-staff" insurance and benefits consultant, you provide a real value to us that translates to dollar savings and increased morale and productivity.

During our time working together, I have grown to greatly appreciate and respect you and your staff, and I will continue to recommend your services to others.

Sincerely,

A handwritten signature in black ink, appearing to be 'Sharon Nemec', written in a cursive style.

Sharon Nemec, DDS