

BAYSHORE CONSULTING

SAN FRANCISCO • LOS ANGELES • PHOENIX

Mr. Marty Levy
Corporate Strategies, Inc.
16255 Ventura Boulevard Suite 330
Encino, CA 91436

Dear Marty:

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,



Bayshore Consulting, Inc.
By: Ron Levitt - President