

# Herndon Carr & Co.

A Florida Corporation

*Fulfilling Our Commitment Since 1974*

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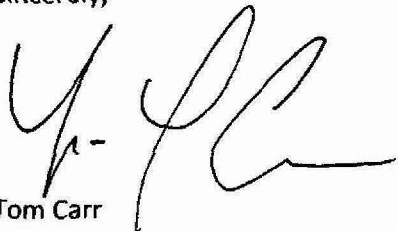
Mr. Bernard Kearse  
ERISA Pros, LLC.  
990 Hammond Drive NE  
Suite 800  
Atlanta, GA 30328

Dear Bernard,

Thank you very much in helping us fulfill our commitment to our clients by preparing customized ERISA/Summary Plan Descriptions. As a business that is dedicated to our clients, we expect to give only the best service and you enabled us to provide not only an invaluable service but gave our agency a competitive advantage. You tailored to our clients' needs by customizing the plan that works the best for them and your affordable service helped us *and* our client have a better understanding on complying with ERISA.

Our client can now rest at ease with the knowledge they have acted prudently in complying with many various and confusing ERISA laws because of your excellent work and continued focus. We look forward to working with you again in the future.

Sincerely,



Tom Carr