

April 2, 2008

Mr. Bruce Libman  
Clients for Life Consulting  
70 Northgate Circle  
Melville, NY 11747

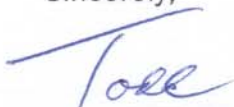
Dear Bruce,

Over time I have come to realize more clearly there are the people who say they can help and there are the people who really do help. Since I met you well over a year ago our relationship has developed and you are one of those people who really do help.

You have assisted me in many ways, both tangibly and intangibly and I wish to express my gratitude and thanks. Clients for Life and you have helped foster relationships and business connections that have improved my personal and professional quality of life and moved me in a positive direction toward obtaining my goals.

Thank you Bruce for your efforts, your teachings and for inviting me into Clients for Life, for our relationship and for the valuable guidance and help you have provided me. It is a pleasure to be associated with someone like you.

Sincerely,



Todd B. Ringler CPA, CVA, President