



SMITHERS-OASIS COMPANY

February 15, 2010

Ms. Cindy LaQuatra
Benefits Resource Group
6480 Rockside Woods Blvd.
Independence, Oh 44131

Dear Cindy:

It is my pleasure to provide you with the following testimonial regarding our relationship and experience working with Benefits Resource Group.

BRG is a premier business partner for all our benefits needs. We used brokers in the past and after working with BRG for several years, now understand there are "brokers," and there is BRG. Creative ideas, excellent service, diligent follow-up, and value-added!

Sincerely,

SMITHERS-OASIS COMPANY

James M. Stull
V.P. – Finance & Administration
and Chief Financial Officer