



October 16, 2009

**ERISA Pros
990 Hammond Drive NE
Suite 800
Atlanta, GA 30328**

ATTN: Bernard Kears

SUBJECT: ERISA Compliance Documents

Dear Bernard,

Great job with the ERISA Binder! It's well organized, and easy to understand. Our government has made it so difficult to understand reporting requirements for our various benefit plans that it's easy to unintentionally be out of compliance. It's great to have a single place for reference, and our requirements are clear.

Money well spent.

Sincerely,

A handwritten signature in blue ink, appearing to read "D. Davis", enclosed within a blue oval scribble.

**Doug Davis
President
INCO SERVICES, INC.**