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August 4, 2010

Mr. Marty Wolff
Martin J. Wolff & Company
4311 Wilshire Blvd., Suite 412
Los Angeles, CA 90010

Dear Marty:

I just want to send you a brief note of appreciation for the exceptional service that National TeleConsultants has received from your company. We began our relationship with you a number of years ago when you were able to obtain significantly better life insurance coverage for our shareholders' buy-sell agreement at significantly reduced rates. Your advice in structuring this insurance was invaluable.

The exceptional way you handled this initial transaction led us to return to Martin J. Wolff & Company for our health, dental, and disability insurance needs and you once again came through with improved plans at significant cost savings, resulting in many tens of thousands of dollars of savings yearly with increased benefits. You and your staff worked tirelessly to inform our staff of the new plans and to effect an effortless transition to them.

Many, many thanks! We could not be more pleased nor recommend your services more highly. We look forward to a long relationship with your company.

Sincerely,



Charles C. Phelan
Managing Partner

CCP:bhl