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Mr. Joseph A. Bucci
Group Benefit Administrators of CT, Inc.
23 Maiden Lane
North Haven, CT 06473

April 16, 2008

Dear Joseph,

Entering our third year with you and GBAC representing us I want to take this opportunity to thank you for the great work and service your company renders to ours.

As you know, one goal we had, given that we have only 9 employees and no "HR" department as such, was to be able to construct the latest in plans and opportunities for our employees without the stress of administration here. You and your staff have done a brilliant job becoming our "HR" department and allowing us to offer the latest in benefits plans.

We were proponents of HSAs three years ago and we here, all our employees, are even more committed to HSAs today. Thank you for bringing this to us, for saving us money on our benefits plans, and for being there for us in our "HR" needs. We're not only proud to endorse our member's use of your services, we are extremely pleased to be using your services ourselves.

Sincerely,



Eugene A. Guilford, Jr.
Executive Director