

*Director of Human Resources*

September 23, 2009

To Whom It May Concern:

I am pleased to recommend to you our insurance agent, Ed Jacobs and Associates. We have been customers of this agency for seven years and have found them to be very customer oriented. Their agents and employees have been trustworthy and have always dealt with us speedily and respectfully. There is no doubt that Ed Jacobs and Associates have the best interests of Lee employees in mind when they offer fringe benefit plans to meet their needs.

Feel free to contact me if I can provide additional information.

Sincerely,



Ann P. McElrath  
Director of Human Resources