



Lubing Systems, L.P.

135 Corporate Drive SW
Cleveland, TN 37311 • USA

October 19, 2009

To Whom It May Concern:

It has been a privilege to work with Ed Jacobs & Associates since 2004 in connection with our employee group health and dental insurance plans. Our Agent has proven he is knowledgeable, thorough and trustworthy year after year. In addition, I have always found the staff at Ed Jacobs & Associates professional, and always willing to extend that extra level of service, which is uncommon in the insurance industry. This is particularly important to a small business, which relies on the Agency for assistance with the many tasks associated with administration of group health and dental benefits. I would highly recommend Ed Jacobs and Associates for anyone who desires the best of everything in an Insurance Agency.

Sincerely,

A handwritten signature in blue ink that reads "Bruce D. Eakin". The signature is written in a cursive style with a large initial "B" and "E".

Bruce D. Eakin

Controller – Lubing Systems LP