



January 21, 2008

Mr. John H. Lewis, Jr.
Senior Partner
Lewis & Associates, LLC
1668 Government Street
Mobile, Alabama 36604

Dear John:

Belated congratulations on your retirement from the advertising agency business. I always knew that Lewis Communications had an outstanding creative product, but I was truly amazed to learn how efficient your money management skills are too. What a great idea for parlaying this talent into a second career.

I have to admit I was slightly skeptical when you approached my agency to help us streamline our expenses. While your Shop has always enjoyed a great reputation, I would never have thought expense reduction would be a spin-off business for many agency heads.

But, I was pleasantly surprised with the results of your review. In a fast and crazy business where we are "supposed to be" compensated for our time, I appreciated the little time and effort required on our part. The fact that your analysis occurred off-site was a huge plus as well. And your team's respect for our confidential information was exceptional.

I will be glad to recommend your service to other agencies and friends. Once again, congratulations on your second career. Your recommendations and savings have truly helped, and we have already begun to reap the savings from the ideas. I look forward to seeing you soon.

Sincerely,

Jeffrey S. Zehnder
CEO

