



A. AKMAN & SON LTD.
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June 14, 2010

To Whom It May Concern:

Please accept this letter as our endorsement of Shannon O'Brien and SWOB Group Benefits Inc.

Shannon O'Brien and his team at SWOB Group Benefits Inc. have been handling our employee benefit plan for a number of years. We have always found them to be very knowledgeable, responsive and thorough when it comes to the management of our benefit plan. SWOB has allowed us to focus on our own business and leave the management of the benefit plan to them.

Every year SWOB offers to conduct an employee education session for our staff. They prepare a detailed renewal report with recommendations and analysis of our claim trends well in advance of our plan renewal date. They are available to assist our staff with any issues they may be having with the insurance carrier. Overall, they provide the kind of service and attention we expect.

We would be happy to recommend SWOB Group Benefits Inc. to any firm looking for outstanding service and professional management of their benefit plan.

Yours truly,

A. Akman & Son Ltd.

A handwritten signature in blue ink that reads 'WMacKenzie'.

Wendy MacKenzie, C.G.A.
Controller