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Wednesday July 13, 2005

To: Szar Communications, LLC  
5969 Summerhill Drive  
Hudsonville, Michigan 49426

From: Michigan Insurance company  
1700 East Beltline N.E. Suite 100  
Grand Rapids, Michigan 49525

To whom it may concern;

Michigan Insurance Company offers a full line of commercial and personal insurance products. We are headquartered in Grand Rapids and focused on Michigan. That emphasis results in an understanding of local markets and the needs for personal and commercial customers.

Many of Michigan Insurance Company's personnel work remote and live in the market where they service their customers. Szar Communications started to work with us in late 2002. They assisted us with the installation and deployment of our newest personnel and assist on all trouble tickets and concerns throughout Michigan on an on-going basis.

Szar Communications came into our company and analyzed and reviewed all our telecom services in late 2004. They reviewed Local Services, Long Distance, Toll Free, and Internet Services. They recommended some changes and assured us, in other areas, we were getting the best services for our needs. The overall reduction of telecom cost from 2004 to 2005 is estimated in the thousands of dollars, even though we added some better services to assist our efficiencies to grow our business.

Szar Communications organized our inventory of services, kept all of our contracts in order, and outlined the pertinent information to us in a simple Service portfolio.

They have been a valued resource to our executives and staff. This is a resource we feel has the expertise to guide us to make good sound business decisions. The relationship with Szar Communications allows us to focus on our core business. We recommend this consulting service to anyone in business.

Sincerely,

A handwritten signature in blue ink that reads 'Katey M. Davis' with a flourish at the end.

Katey M. Davis  
Information Systems Manager  
Michigan Insurance Company