

September 29, 2010

Michael Heller  
1060 20<sup>th</sup> Street #12  
Santa Monica, CA  
90403

Dear Mr. Heller:

We have engaged Cherry, Bekaert & Holland, L.L.P. to perform an audit of the financial statements of Control Risks Group, LLC 401(k) Plan (the "Plan") for the period ended December 31, 2009. As part of their fieldwork to test the accuracy of our plan records, we need you to confirm the information requested below, directly to our auditors, Cherry, Bekaert & Holland, L.L.P.

☐ I am not eligible to participate in the Plan☐ I am eligible to participate in the Plan and have elected **not** to participate☐ I am eligible and have elected to participate in the Plan, I confirm the following:

- Payroll deferral (contribution) percentage at December 31, 2009 0%
- Total amount of employee contributions for 2009 \$0
- Birth date 05/04/1981
- Hire date 05/11/2009

Please indicate your agreement with the information above by checking the appropriate space below:

The above information \_\_ is or \_\_ is not in agreement with my records.

Please note any differences between your records and your year-end statement:

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Also, please check as appropriate below:

\_\_\_\_\_ All investment fund transfers requested by me in 2009 were processed on a timely basis and in accordance with my instructions.

\_\_\_\_\_ Investment fund transfers requested by me in 2009 were **NOT** processed on a timely basis and/or in accordance with my instructions. Please provide detail in the space below:

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\_\_\_\_\_ Allocation of investments and income as noted on the attached statement are in accordance with my request.

\_\_\_\_\_ All requests made by me in 2009 using the Internet and/or Voice Response System were processed timely and in accordance with my instructions, and I received a confirmation statement of my transaction(s).

\_\_\_\_\_ Requests made by me in 2009 using the Internet and/or Voice Response System were **NOT** processed timely and in accordance with my instructions, and I received a confirmation statement of my transaction(s). Please provide detail in the space below:

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Signature of Participant: \_\_\_\_\_ Date: \_\_\_\_\_

Please send this letter, signed and dated, with any exceptions noted, directly to our auditors to the following address: Cherry, Bekaert & Holland, LLP; 1934 Old Gallows Road, Suite 400; Vienna, Virginia 22182; Attention: Katelyn Quigley.

Sincerely,



Pam Hickman  
Payroll and Benefits Administrator  
Control Risks Group, LLC