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July 20, 2009

Re: CSS Payroll, Inc.  
CSS Payroll Consulting

TO WHOM IT MAY CONCERN:

Schneiderman & Sherman, P.C. has been a client of CSS Payroll since its inception. In addition, we have been affiliated with Kay Strong, one of CSS' Principals, for many years when she was with Rehmann Payroll.

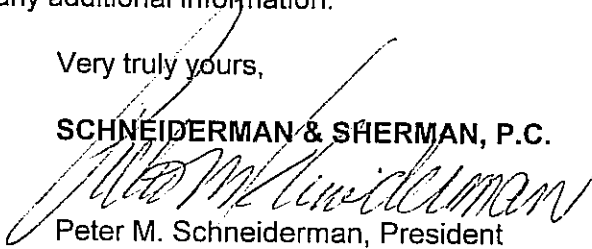
It is with great pleasure that I recommend CSS and Kay Strong for any company that would need payroll processing and/or consulting. In my opinion, their professionalism, response time, and consulting have contributed greatly to the efficiency and effectiveness of our company's operations and personnel.

Schneiderman & Sherman, P.C. look forward to working with CSS and Kay Strong for many years to come.

Please feel free to contact me if you would like any additional information.

Very truly yours,

SCHNEIDERMAN & SHERMAN, P.C.

  
Peter M. Schneiderman, President

PMS:vlh