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Certified Public Accountants  
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May 4, 2010

Ms. Judy Elmore  
State of Tennessee  
Department of Commerce and Insurance  
Employee Leasing Services  
500 James Robertson Parkway  
Davy Crockett Tower, 2<sup>nd</sup> Floor  
Nashville, TN 37243-1154

RE: Century II Staffing, Inc. Tennessee Examination Report for the quarter ended March 31, 2010

We have examined the federal and state payroll tax deposits for the quarter ended March 31, 2010. Century II Staffing, Inc.'s management is responsible for the federal and state payroll tax deposits. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and accordingly included examining, on a test basis, evidence supporting the federal and state payroll tax deposits and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the deposits referred to above present, in all material respects, the timely payment of \$7,424,316 of federal and state payroll tax deposits for the quarter ended March 31, 2010 based on the criteria set forth per state Statue 62-43-113 (a)(3) and by the Tennessee Department of Labor.

*Fox, Kolb & Associates, PLLC*  
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Brentwood, Tennessee