

Dear Clients,

Employee Management Services (EMS) has a long-term commitment to customer service excellence and continuous improvement. With this commitment in mind, we recently requested your participation in a survey to help our company improve our overall service offerings, as well as to identify areas of opportunity.

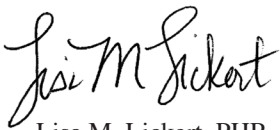
We appreciate the honest feedback we received from our clients. This feedback was carefully analyzed and we have made organizational adjustments that will enable us to improve our services to you, your company, and your employees. These organizational transitions placed several existing employees in new positions based upon their expertise in particular skill sets. We are excited to share the ways in which we have enhanced our support network based upon the survey responses.

Just as we are committed to customer service excellence and continuous improvement, we are ardently committed to maintaining low costs. These transitions were based upon identified skill sets to better utilize our employees' areas of expertise without increasing our staffing expenditures.

- When asked how EMS could better serve its clients, many responded with requests for improvements in payroll production. We reorganized the department and added a Payroll Supervisor to directly oversee management of all payroll processes and personnel, which will greatly impact process efficiency and quality within this department.
- More than 75% of respondents highlighted "access to expertise" as their reason for using EMS. To continue to meet the needs of clients, EMS added a HRS to our newest market, Cleveland, and shifted staff in Cincinnati to maintain smooth operations and provide you with access to a well-versed HR expert.
- When asked about importance and satisfaction with the current benefits administration program, importance received a significantly higher score than satisfaction. The Benefits Administration department was therefore restructured in an effort to better meet the expectations of clients and increase the response rate and communication level to best address client and employee questions.
- When an open-ended question asked what respondents believed was EMS' function, the most common response was that it served as an outsourced HR department. Thus, we continued to focus on the department to increase availability and support, and targeted training, compliance, and HR operational efficiencies.
- The majority of respondents view EMS as being more of a partnership than a service supplier. To maintain this view and meet the current needs expressed by clients, EMS is continuously providing on-going training and professional development opportunities to our HR staff.

On behalf of EMS and our parent company CBS Personnel Holdings, Inc., I would like to thank you for your business. I invite you to contact me directly to discuss how EMS can service your business.

Sincerely,



Lisa M. Lickert, PHR  
Vice President & General Manager