



Alcona Motors, Inc.

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December 1, 2007

Mr. Mark Wayne
Freedom One Retirement Services
8031 M-15
Clarkston, MI 48348

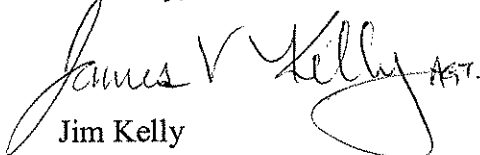
Dear Mark:

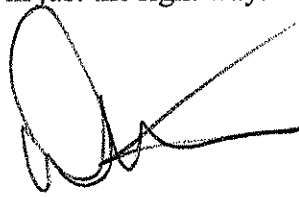
I am writing to share our experience with the recent conversion of our 401(k) Plan to Freedom One. The process was seamless and easy. Freedom One worked directly with our payroll company to ensure our file formats were ready in plenty of time for our first payroll transmittal.

Since the change, employees have commented on how nice it is to have this new focus and attention on their individual retirement needs and goals. They were thrilled to have the opportunity to meet with a retirement consultant in a one-on-one setting. Some even brought in their spouses to be a part of the process. Employees also commented on the convenience of viewing their 401(k) account online. The personal attention and added service is paying off; participation is up 20% and employee deferral rates have risen by 50%!

We appreciate the high level of personal service to our employees and our company. Going above and beyond is reminiscent of a bygone era where personal service was what made your business a success. Freedom One is approaching it in just the right way.

Sincerely,


Jim Kelly
Business Manager


Dennis Kruttlin
Vice President, Owner