

October 17, 2010

To Whom It May Concern:

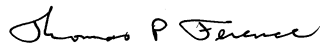
I have had the pleasure of knowing and working with Jill Levy both personally and professionally for over 25 years. She is truly a consummate professional with an exceptional breadth of experience and achievement in both the public and not-for-profit sectors.

As President of the Council of Supervisors and Administrators, she demonstrated considerable skills as a strategic leader and as a hands-on executive in steering her organization through the challenging dynamics of tough economic times and often chaotic political change. As a consultant and colleague, she is consistently able to cut to the heart of issues and to lead in developing and executing innovative and effective strategies.

With the creation of Jill Levy Associates, Jill is now in the position to bring the wisdom and perspective gained in her years of experience to bear on the challenges and opportunities confronting public and not-for-profit organizations.

I am confident that she and her organization will prove to be an outstanding resource and am proud to recommend her.

Sincerely,



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