

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

April 7, 2010

To the Board of Directors
Southeast Personnel Leasing, Inc.
Holiday, Florida

We have performed the procedures enumerated below, which were agreed to by the management of Southeast Personnel Leasing, Inc. (the Company), solely to assist you with respect to the payroll taxes of the Company for the year ended December 31, 2009 and the quarter ended March 31, 2010. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures were applied to all applicable payrolls and payroll related tax returns of the Company, as provided to us for the period being tested.

Our procedures consisted of the following:

1. Recalculating the mathematical accuracy of all returns tested.
2. Tracing payments reflected on applicable returns to supporting check copies and deposit confirmations, as provided by management.
3. Tracing wage and tax withholding amounts on the applicable returns to the Company's payroll register reports for the year ended December 31, 2009 and the quarter ended March 31, 2010.

We noted no exceptions as a result of the above procedures.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Scott Skibbie CPA