EILEEN
FISHER

July 1, 2008

RE: CMR & ASSOCIATES, Inc.

To Whom It May Concern:

Eileen Fisher, Inc. has had a 10 year plus insurance brokerage relationship with a firm that specializes in garment/textile accounts. We were confident that this brokerage firm accessed all the viable insurance companies so as to secure the best rating structure for our Property/Casualty coverages. However, acting in a fiduciary responsibility, I felt that it was time to seek independent counsel so as to benchmark our cost structure for our Property Casualty portfolio.

We were delighted to have met CMR & Associates who offered objectivity, expediency and access to 10 years of independent industry research that has compiled data points and rating structures of hundreds of thousands of clients nationally and internationally. Within this database, the CMR Database®, Eileen Fisher, Inc. was able to confidentially check our rates with similar textile/garment/retail accounts throughout the United States to determine any significant comparative differences.

What we discovered were dramatic price differentials and we proceeded to engage the services of CMR & Associates in a performance driven consultative arrangement whereby CMR would share in successful costs reductions over a 3 year period with Eileen Fisher, Inc and not be compensated by any providers.

Eileen Fisher, Inc. has saved hundreds of thousands of dollars over the 3 year of CMR's consulting oversight and I would highly recommend their services to any CFO who would like to gain greater access to the Property/Casualty industry.

Sincerely,

Kenneth Pollak

Kenneth Pollak
Chief Financial Officer
EILEEN FISHER, INC.

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