



Employer Solutions Group

YOUR HUMAN RESOURCES PARTNER

Corporate Headquarters

4844 North 300 West, Suite
100

Provo, Utah 84604

Phone: 801.223.7007

Toll-Free: 888.810.8187

Fax: 801.223.9001

Regional Offices

Colorado

3760 E 15th St, #101A, Loveland, CO 80538

Phone: 970.612.2020

Arizona

4727 E 5th St, #102, Tucson, AZ 85711

Phone: 520.320.9191

April 30, 2008

Mr. Bradley S. Buttermore
Vice President, Principal and CFO
Capital Alliance Corporation
2777 North Stemmons Freeway, Suite 1220
Dallas, TX 75207

RE: ACQUISITION OF EMPLOYER SOLUTIONS GROUP (ESG) BY FORTUNE
INDUSTRIES

Dear Brad:

I would like to express my sincere gratitude for the manner in which you and Mr. Timothy McMillin represented ESG and its shareholders in the above referenced transaction.

As you may recall, my initial introduction to you and Tim was as a potential acquirer of a PEO that you represented. Never before in my nearly 20-years of PEO experience have I received such professionally prepared materials in preparation for our face-to-face meetings with your client. Further, the manner in which you and Tim represented the seller was extremely proficient. It was after this first-hand experience that I determined we would engage your services if we choose to pursue selling ESG.

The detailed knowledge of the PEO and HR industry that you and Tim possess is one of the key reasons for the success of our transaction. ESG had 19 Corporations, a high deductible workers compensation program, and client employees in over 40-states. Your expertise in being able to provide potential acquirers with timely written and verbal communication was critical and helped to produce multiple offers for our company! Furthermore, your negotiating experience, tax knowledge and overall creative thinking, allowed ESG to be sold for a price, far in excess of our expectations and a structure that gave us a better than hoped for percentage of cash at closing.

Brad, on behalf of all ESG shareholders, I offer our heartfelt thanks for your friendship and expertise! As I move on to new ventures, I look forward to using the services of Capital Alliance, and specifically working with you and Tim again.

With warm regards,

Craig Allred
President