



June 4, 2010

To Whom It May Concern:

During a difficult transition period for the SIMS Foundation, Corcoran & Co. stood as one of the few constants, helping us maintain our momentum and focus.

The end result: a revitalized SIMS Foundation with new ideas, energy and strategic organization.

Corcoran & Co. went above and beyond the call of duty and was a key player in successfully guiding SIMS through our turning point.

Please feel free to contact me with any questions you may have.

*Mark Grossman
President
Board of Trustees*