



Lear Corporation
Corporate Headquarters
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USA
Phone (248) 447-1500

September 23, 2010

Mr. Larry Gelman
President
Benefit Outsourcing Solutions, Inc.
3149 Haggerty Highway
Commerce Township, Michigan 48390

Dear Mr. Gelman;

In the global Auto Supply business, it is imperative that we work with our vendor partners in a cohesive and collaborative manner. With regard to outsourced benefit administration, which is fundamental to Benefit Outsourcing Solutions (BOS), it allows Lear to focus on core HR business competencies while shifting eligibility administration to BOS. The role of BOS is an important one and becomes even more critical for Lear in consideration of your staff members direct contact in servicing Lear's most valuable resource - our employees and family members.

Benefit Outsourcing Solutions has and continues to be a vendor partner who continually exceeds expectations, thinks outside of the normal project scope and truly operates as an extension of Lear's Human Resources Department. After reviewing the results of the U.S. employee dependent eligibility audit, Lear would like to give special recognition to your Company acknowledging your help in assisting Lear through the complicated task of monitoring and auditing those eligible under Lear's health care plans.

Upon conclusion of the audit, there were obvious improvements such as eliminating ineligible participants under the health care plans, but what really stood out for Lear was the professionalism and extra care involved in working with employees and family members through the tedious process. Audits such as these require a tremendous amount of follow up and can often come across cumbersome and evasive to employees. The process involving BOS and your team members exhibiting the extra finesse is what impressed us the most and did not go unnoticed.

We would like you to accept our Special Recognition Award as a result of this effort and to also personally recognize Aaron Root and Linda McCaul as well as all other BOS team members who played such a significant role in seeing the project through completion.

With sincere appreciation,

A handwritten signature in blue ink, appearing to read 'Mel Stephens'.

Mel Stephens
Senior Vice President, Human Resources and
Global Communications
Lear Corporation

A handwritten signature in black ink, appearing to read 'Thom Polera'.

Thom Polera
Vice President, Global Compensation
and Benefits
Lear Corporation

A handwritten signature in black ink, appearing to read 'Patrick Carr'.

Patrick Carr
Director Health and Welfare Administration
Lear Corporation