



MARK S. NADLER, D.M.D.
FAMILY DENTISTRY

February 26, 1987

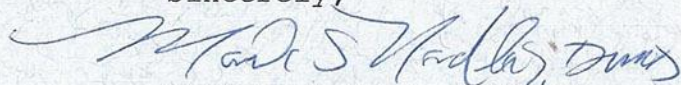
To Whom It May Concern;

As my practice has steadily grown from year to year I find myself spending a greater percentage of time chair-side. Unfortunately my least favorite jobs, those of managing the business side of the practice get successively lower on the priority list.

During the past six months in my office Jim Gundelach has brought a fresh focus to the business side of dentistry. He has enabled us to streamline and update our office systems and monitor the same with minimal effort. Jim's other major contributions have been his problem solving and "outside observer" abilities that have given my staff and me a balanced professional opinion.

I would heartily recommend Jim Gundelach to any doctor who likes practicing his art.

Sincerely,



Mark S. Nadler, D.M.D.