

DIABLO VALLEY  
**IMPLANT**  
IDENTISTRY

ANTHONY R. LIZANO, D.D.S.  
A PROFESSIONAL CORPORATION

January 30, 1996

Mr. James Gundelach  
Gundelach and Associates  
3039 View Drive  
Antioch, CA 94509

Dear Jim:

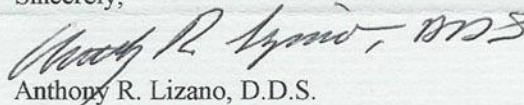
I just wanted to thank you for all of your help over the last year. With your guidance and encouragement we have certainly seen an improvement in our outlook for future growth in my dental practice.

Evidence of improvement includes a 30 % increase in gross revenues as compared to the same period prior to working with you. And on top of this, by following your recommendations I have been able to reduce my overhead by about 20 %. The net result of this is a financially sound dental practice with a very positive outlook for growth.

I realize that an Oral Implantology specialty practice such as mine requires a great deal of attention in order to obtain such a dramatic result. I thank you for all of the extra efforts you have made. No doubt, your insights, ideas, and hard work were instrumental in achieving the high rate of growth we have seen.

The future has never looked brighter for my practice. I look forward to your continued guidance and support.

Sincerely,



Anthony R. Lizano, D.D.S.