

JEROLD H. LIPSON, D.D.S., M.S., Inc.

Practice Limited to Periodontics

April 6, 1990

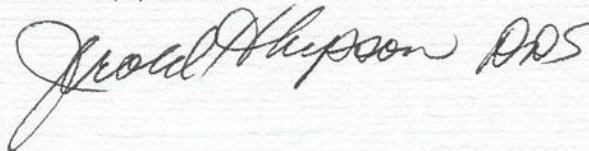
To Whom It May Concern:

I have been working with Jim Gundelach as a business consultant for one year. I have been practicing dentistry for twenty years and always felt that I had a very successful practice. However, for the past few years the growth of my practice had been stagnant but my expenses kept escalating. Everyone was getting raises but me.

Jim has taught me a lot about the business side of dentistry that I should have known but did not. He started off by helping to get my staff working in unison—something I could never do. Jim changed my method of appointment control, established daily production goals and showed the staff and myself how to make them. To my delight, it really worked! My production and collection have increased since Jim has come on board and I know that it will continue. There is a lot of enthusiasm in my office now.

Jim is always full on new ideas. I am amazed at what I have been missing these past twenty years. Times are changing rapidly in dentistry and now I feel as if I have a much better chance of keeping up and possibly getting ahead instead of struggling to stay status quo. If you have an opportunity to work with Jim Gundelach and his very talented wife Sue, I would strongly recommend that you to do so.

Sincerely yours,

A handwritten signature in cursive script that reads "Jerold H. Lipson D.D.S." The signature is written in dark ink and is positioned below the typed name.