

Edward J. Finsilver D.M.D.
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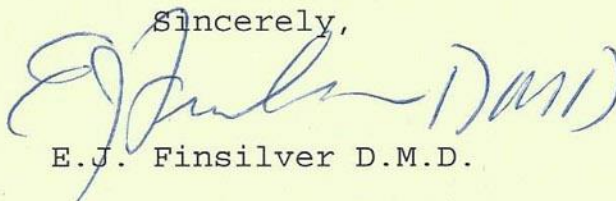
April 2, 1997

Jim Gundelach
3039 View Drive
Antioch, CA. 94509

Dear Jim,

I just wanted to make it official and tell you THANKS for all the hard work that you have provided for me and my staff. It's been about a year since you joined our team and the results have been outstanding. We now have a plan to get where we want to go and everyone is pitching in to help us get there. We all get rewarded for our hard work and the patients seem happier than ever. I really appreciate how you can pinpoint the problem areas for us even when the problem is me. I would recommend your services to anyone who wanted to improve the quality, profitability and fun in their life and practice.

Sincerely,

A handwritten signature in blue ink, appearing to read "E. J. Finsilver D.M.D.", written over a printed name.

E.J. Finsilver D.M.D.