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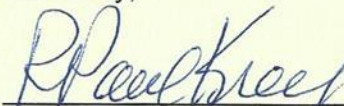
Dear Jim and Susan,

I've been meaning to write this for a long time and have just procrastinated. But I wanted you both to know that I am so happy to have met you. I wish it had been years sooner. You have really helped me to be a better businessperson while maintaining peace within the staff.

You are very knowledgeable and very pleasant to everyone, while still being able to teach us what we need to know. The results have been wonderful. In just 12 months our production is up incredibly over 65% and my expenses are much more in control.

I can't thank you enough. I look forward to continued growth. I hope I can do MY part.

Sincerely,



R. Paul Krey, D.D.S.