

July 1, 2008

Jim and Susan Gundelach 2841 Sommer Star Rd. Placerville, CA 95667

Dear Jim and Susan,

Thank you for the improvements you have made in my dental practice through the many years we have worked together. I believe the practice has transitioned well and is now on a solid footing, thanks to your expertise. I would like to terminate our working relationship but not our friendship.

Please feel free to use my name should you want a positive referral with any of your clients. It is easy to provide multiple examples of the benefits we have realized. I would highlight the improvement in communications between myself and the staff. Developing a sound business structure with reasonable staff expectations and goals was critical to moving this practice forward.

I look forward to our ongoing friendship and should I be able to help you in anyway, please do not hesitate to call.

Sincerely,

Douglas J. Gordon, D.D.S.

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