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To Whom it may concern,

Jim and Susan Gundelach have been my practice consultants since Nov of 1999. At that time I had purchased a practice in Moraga from a retiring dentist. Jim helped me with the analysis of the practice before I committed to purchasing it. But, even before that he was involved in helping me analyze a different practice a couple of years prior. With his expertise, we found that practice to be unsuitable. The practice I did purchase was healthy and doing approx \$51,000 monthly.

I had steady gains throughout the next few years. Our average production at the close of 2002 was over \$105,000 monthly. So basically we doubled production in three years. The Gundelachs helped us get and stay organized. Much of this is owed to keeping focused on our business plan, which is created every December, and used for the following twelve months. The plan is an analysis of past and projected expenses and a forecast of production and collection needs to reach our goal. This is a very important part of any healthy, growing practice.

I would highly recommend the Gundelachs if you're looking to grow your practice in a planned environment.

Most Sincerely,

Scott Lothamer, DDS