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To Whom It May Concern;

Nothing is a greater motivator than no money in the bank!! For about seven months I was experiencing a negative cash flow of several thousand dollars each month. Due to this and other problems, running my dental office had become very stressful and no fun. I knew I could not continue working this way so I started looking for ways to improve my cash flow and to lessen the stress I was experiencing.

An advertising consultant I work with recommended that I interview Gundelach and Associates Consulting firm to see if they could help my practice. Having worked with two different Consulting firms in the past, I was interested to see what additional help Gundelach & Associates could provide. I contacted Jim Gundelach and met with him to discuss his services. After talking with him I felt very confident that he was right for my practice.

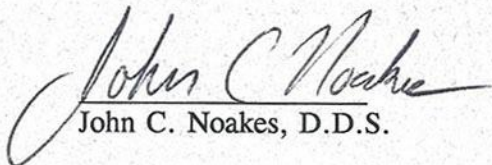
Jim immediately initiated an intensive "kick start" program to help me change my stressful situation. We put into place some new systems, marketing ideas and refined some ideas we were using. Within 45 days the practice experienced an increase in production and collections. This month we have developed a business plan for the year. Now I know where I am financially each month. Both I and my office staff can now plan ahead. We are held accountable for our goals and objectives. With Jim's help I feel I am designing the type of practice I've always wanted and dreamed of since I started dentistry twelve years ago.

Having Jim as part of our team brings an element of accountability and stewardship to the group. He has given us many ideas and tools to help in the running our practice. Because of Jim's dental background and business expertise the results I have seen in my own dental practice over the past few months have been encouraging. The office staff now enjoys the extra money they earn through the bonus system.

As a dentist I have found that the business aspect of a dental practice in the 90's requires constant monitoring and adjustment. It has been very helpful to me having Gundelach & Associates help monitor my practice. Having them keep up with the current adjustments that I need to keep my practice running allows me to do what I enjoy doing the most, dentistry.

If you are interested in designing your dream dental office, I recommend whole heartily that you meet with Gundelach and Associates.

Sincerely,


John C. Noakes, D.D.S.