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September 26, 2000

Gundelach Associates 2841 Sommer Star Road Placerville, CA 95667

Dear Jim and Susan,

I was reviewing some profit and loss statements and thought I would share the results with you. You started helping me around mid-year, 1998. Comparing January through August, 1998 versus 2000, my profit is up 58%. I also went from a non-salaried office manager (my wife) to a highly salaried one during the same time period. Not too shabby!

It took us awhile to get the proper staff in place, but once it was there, all the things you taught me really started to work. Along the way, the pace in the office became more even. It is now more fun to come to work, my work week has fewer hours, and I am taking more days off. I hope to continue our relationship for the rest of my career --- for "coaching", for keeping us motivated, and for your very valuable advice when I just don't have the answer to those uncomfortable situations or questions that periodically come up.

Please accept my very sincere thanks. Do not hesitate to use my name as a reference. I am happy to share my positive experience with any potential clients to whom you may wish to give my name and phone number.

Sincerely,

Richard Alves, DDS