



DANIEL F. BURK, D.D.S.

May 26, 1994

To Whom It May Concern,

I am writing to recommend Gundelach and Associates as practice management consultants. Jim and Susan helped guide our practice through a difficult transition period when we went from a three doctor office to a two doctor office. What could have been a very difficult time ended up being a time of opportunity and growth for the practice.

During this time many of the business details were not getting the attention they needed. Jim has been able to set up systems to monitor vital areas of the practice and keep us on track.

With the uncertainties of the future of private dental practice and "Managed Care" plans I feel it is more important than ever to be in a position to compete in the dental marketplace. Through Jim's guidance I am confident we will position our practice to thrive in the years ahead.

Sincerely,


Daniel F. Burk, D.D.S.