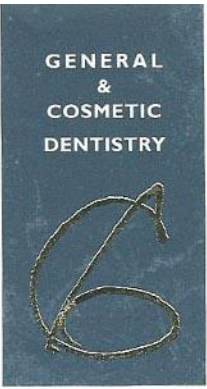


GENERAL
&
COSMETIC
DENTISTRY



DAVID J. CASIPIT, DDS

James & Susan Gundelach
Gundelach & Associates
2841 Sommer Star Rd.
Placerville, CA 95667

Dear Jim & Susan,

It gives me great pleasure to let the two of you know how grateful my staff and myself are for your guidance that you have provided over the years. You have given us numerous methods to achieve business practice satisfaction and fulfillment. Over the past six years of our association I have been able to develop my practice, which is most gratifying. Insight and meaning beyond what is learned academically during our formal dental years of schooling is what one derives from your guidance. With this revelation of knowledge that you've provided, it gives us the tools to enhance our dental practice.

We are able to operate more efficiently with less stress, which produces peace of mind, tranquility and enjoyment. The added benefits of more production, a higher percentage of collection and a significant increase of net take home income is the result of our successful association with one another.

Thanks again for your guidance, friendship and the benefits of knowledge that you have provided.

With gratitude,

Dave Casipit, D.D.S.