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INCORPORATED

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To Whom It May Concern:

I have been working with Jim Gundelach as a dental consultant for slightly more than one year. At the time I decided to make use of his services I felt that I was beginning to lose control of my dental practice. It wasn't long after our relationship began that I once again started to feel in control.

During twenty-four years of practicing dentistry, a number of changes have been progressively occurring. I began to realize that the "business" of dentistry was beginning to overwhelm me due to increases in office overhead, rules and regulations relating to staff, OSHA requirements, and the need to have better control of financial arrangements and accounts receivable.

Jim entered my practice with a genuine desire to help attain the goals which I had set for us. In addition, he also assisted me with areas of my practice which I didn't realize needed improving. Thus, it was a "win-win" situation for me and has continued in this direction ever since.

I only wish that I had called Jim years ago, but am equally glad that I called him when I did. I see growth and satisfaction with my remaining years in practice as my relationship with Gundelach and Associates continues to mature.

Sincerely,



Ron Ostomel, D.M.D.