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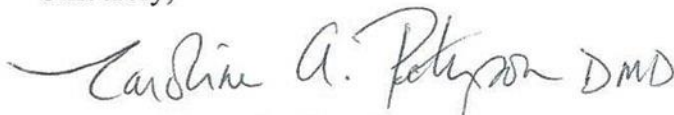
To whom it may concern,

In February 2003 I hired Gundelach and Associates as business consultants. At that time I had a dental practice that was in many ways successful, but I had very high overhead. I was looking for help in working "smarter not harder".

Susan and Jim helped us through the first stage of our growth towards a more efficient, better-run practice. Bi-weekly meetings addressed scheduling systems, production, collection, goals, and recall. With their guidance we increased production and collection and began to work effectively as a team.

I would recommend Susan and Jim Gundelach as consultants and welcome any discussion of their abilities and practice management style at any time.

Sincerely,

A handwritten signature in cursive script that reads "Caroline A. Peterson DMD". The signature is written in dark ink and is positioned above the typed name.

Caroline Peterson, D.M.D.