

Teresita D. Laron, D.M.D. Family Dentistry

March 15, 2000

To Whom It May Concern:

I am writing this letter to recommend Mr. Jim Gundelach and his services.

Our working relationship with Gundelach and associate started December last year. I have been very pleased not only with Jim as a person, but also with his professional expertise.

I hired Jim because we needed to see positive changes for our practice. Due to his couching and the sense of being accountable to him for our business practices, we are now seeing good things happen.

If you want to see progress, improvement and growth in your practice, I have no doubt that Jim can help you achieve that goal.

Sincerely,

Dr. Laron