



1/14/05

Ms. Chris Moniz
International Profit Associates
1250 Barclay Blvd.
Buffalo Grove, IL 60089

Dear Chris,

I would like to take this opportunity to express my deepest gratitude for a job extremely well done. The complete turn-around that Art Diaz has engineered in my company, Paha Qué Wilderness, Inc., over the past five weeks has been nothing short of remarkable.

When Art initially arrived at our office to begin this project, there was a level of skepticism that I am sure he must encounter on all new projects such as ours. His immediate grasp of our situation, his ability to re-focus our energies, redefine our market mix and pricing strategies, and better motivate our employees, made believers of all top management immediately. We are a new company, with a new focus, and a road map to success. I believe that Paha Qué Wilderness, Inc. will become a major force in our industry within the next 5-7 years.

Thank you again to Art and IPA for all you have done. I truly feel that Art went above and beyond the call of duty, so to speak, in the performance of his job while working with us. His no-nonsense, down-to-business approach was just what was needed to get this company back on track. His friendship has made the experience all the more enjoyable. I am truly amazed at what we have done together in just five weeks. We are excited for the new year ahead, and to realizing the 5:1 ROI that we have projected from this job - it has been worth every penny and minute of our time. Thanks again.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey Basford".

Jeffrey Basford
President