



Pennacchio Tile, Inc.

May 20, 2005

Mr. Rich Fineman
International Profit Association
1250 Barclay Boulevard
Buffalo Grove, Illinois 60089

Re: Exit Letter for Randol Bigge

Dear Mr. Fineman:

We just finished our 10 week corporate restructure with Randol Bigge. We had a lot to cover and learn in a very short period of time. In the beginning, our company was like a puzzle, open and pieces everywhere. Randol helped explain, teach and guide us through the process of putting the pieces together to give us clearer picture and understanding of where we were and the direction we needed to be going.

Randol brings a lot to the table as a consultant. His life experiences and perspectives enhance what he teaches. There were many changes that happened over the past 10 weeks that prompted questions and apprehension that Randol handled with great professionalism and patience. There were moments where it seemed like there was too much to do and implement and Randol reminded us that we were ready and all we had to do was – just do it - and it would all fall into place. He was honest about the areas that we were having trouble understanding and putting into place.

It is very difficult to look at what you have been doing wrong for so many years and know that you have many changes to make in a short period of time. Randol was delicate with his words and encouraging with his spreadsheets and support.

We have run Pennacchio Tile, Inc. since 1980 with a small company mentality, but never changed as the company grew. The small company mentality was extremely evident over the past 5 years where we hit a ceiling and found it very difficult to keep control of the company. Randol restructured the company and we know feel more in control than we ever have even though we do not have our hand in everything. Hiring IPA was the best thing that we have done for Pennacchio Tile, Inc.