



October 6, 2000

Mr. Al Bachman
International Profit Associates

Dear Al,

IPA was invited to our company because I found myself overwhelmed with the amount of work I was doing and knew there had to be a better way. Liz then came in and gave us the once over, and convinced us we needed your company's help.

Rich Fineman then came to us, and even though I was somewhat skeptical initially, I am now a true believer. I feel our company has been reborn and we are definitely not the same company we were three weeks ago.

Rich kept telling me he wanted to change the way I thought about the business, and over the project, I have gawn to realize that I do think of things much differently now. I am unbelievably impressed by the information I now have at my disposal and I am becoming more comfortable in using it.

Rich has given us the tools that will help us continue to grow and make my life easier. I have truly enjoyed this experience and I wouldn't hesitate to recommend your firm to others wanting the same kind of help.

Sincerely,

A handwritten signature in black ink, appearing to read "Joseph Percario, II".

Joseph Percario, II