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Michael F. Gay
Executive Vice President

January 17, 2008

Mr. Peter Henthorne, President
Profit Motivators International, Inc
2416 Linden Drive
Boulder, CO

Dear Peter:

I consider our project with Profit Motivators to be a success and am pleased with our decision to engage your services. What has been accomplished to date with your help clearly is giving us an immediate and satisfactory return on our investment. I fully expect the future cumulative benefit of this effort to be extensive.

I will be happy to be a reference for your Company if any prospects would like to contact me.

Thank you for a successful project.

Sincerely,

A handwritten signature in cursive script, appearing to read "Mike", written in dark ink.

Michael F. Gay
C.E.O.