



Complete Financial Services

October 10, 2005

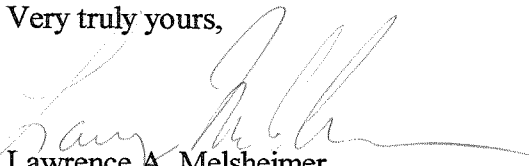
Mr. M. Peter Henthorn, President
Profit Motivators International, LLC
2146 Linden Drive
Boulder, Colorado 80304

Dear Peter:

Thank you for a job well done. Profit Motivators found areas of profit improvement that equal over five times the cost of the engagement. On top of identifying these areas, you took the lead in implementing the necessary changes. We will recover the entire cost of your services using the savings and profit improvement suggestions just in the year 2005.

In closing, we are very pleased with what you and John have done for us and the professional manner in which the assignment was carried out. We would certainly recommend your firm to any others.

Very truly yours,



Lawrence A. Melsheimer
President