



February 15, 2002

Stephen Guyer, Chairman
Guyer Management Assistance, Inc.
1708 West Grizzly Gulch Court
Highlands Ranch, CO 80129

Dear Stephen,

It has been a pleasure working with you these past few weeks.

From your assistance to developing and clarifying our business plan, through financial modeling and preparation for meetings with the investment community, your business advice has been first-rate. Were it not for your experience and special insight, we would not be a company on the verge of receiving expansion funding today.

I appreciate your patience working with me, as well as your guidance through the jungle of financial statements, cash flow analyses, funding parameters and other issues I knew so little about before sitting down with you.

I thought I knew how to write a business plan; you showed me how to write a better one. I thought I knew the kinds of funding opportunities that were available; you taught me how many options there really are. You were never afraid to challenge my thinking, but you did so in such a way that made me feel like, well, that you weren't challenging my thinking.

In addition, I appreciate the way you have thought about our business, in a manner that goes above and beyond the other professionals I've worked with. You have been proactive in seeking business opportunities for us, helping us expand our client base in addition to finding interested investors. You have sought to give our company more options for growth and prosperity than I had ever expected.

Again, thank you for all of your assistance. We're a stronger company today, with greater opportunity, than at any time in our history—thanks to you.

Sincerely,

Jim Koehler
President