

**Adventure Landing, LLC
333 First Street North, Suite 105
Jacksonville Beach, FL 32250**

January 5, 2004

Mr. Craig Maurer
PYA Solutions Florida, LLP
6745 Phillips Industrial Blvd.
Jacksonville, FL 32256

Dear Craig,

PYA assisted our business in implementing the Great Plains software solution this fall. We chose PYA because of the abundance of positive recommendations from other users in the market.

PYA implemented Great Plains quickly and efficiently in time to meet our short window of opportunity right before the end of the year. Not only was the implementation done ahead of schedule but also below budget. Many thanks to the PYA team for the responsiveness to additional questions and issues. We look forward to our continued relationship with PYA.

Yours truly,

Marc Carlson
Chief Financial Officer