



May 7, 2004

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

Dear Craig,

I would like to express my appreciation for the assistance and support that PYA Solutions has provided to us in the past year. Your analysis of our utilization of Great Plains and subsequent training of my staff has been beneficial in maximizing our usage of the software. I also have been impressed by the responsiveness to our questions and follow up by your team. I look forward to our continued relationship with PYA Solutions.

Sincerely,

Jodi Reinholt  
Accounting Manager  
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