

22 July 2004

Heritage Associates, Inc.  
27971 Hedgeline Drive  
Laguna Niguel, CA 92677

Attn: Don McNamara

Subject: Thank You

Dear Don:

We want to sincerely thank you for providing your services in regard to our sales program. We appreciate your ability to ascertain our needs, listen to our requests and then guide us along.

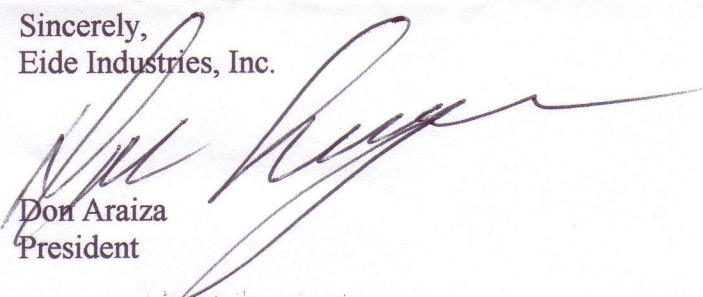
Utilizing your professional wisdom we have successfully:

- Identified our needs for sales staff and training.
- Advertised, interviewed and hired sales staff.
- Defined the steps of our sales cycle
- Begun a sales training program (with immediate positive results)
- Implemented a commission based sales compensation program

You definitely brought years of professional selling knowledge to our firm. We would definitely recommend your services to anyone except our competitors.

Again, we thank you for your efforts and hope to continue to use your services as a consultant and sales trainer for our staff.

Sincerely,  
Eide Industries, Inc.

  
Don Araiza  
President