



February 13, 2001

Mr. Drumm McNaughton
1148 Arco Drive
Escondido, CA 92026

Dear Drumm:

Thanks for your great help as the facilitator for our CEO Roundtable. You have an excellent grasp of strategic management (planning and change), a broad understanding of marketing and sales, and a keen knowledge of organizations and human nature. Your coaching, leadership and guidance were much appreciated, and I would strongly recommend you to anyone for developing and implementing strategic management (both planning and change) programs, operations, or e-Business programs anywhere.

Please feel free to offer my name and telephone number (619-917-7100) to anyone who would have any questions about our business relationship. I wish you continued success.

Best regards,

Bob Arthur
President