

HEWITT DENTAL, INC.
1909 W. BRAKER #E-400
AUSTIN, TX 78758
512-873-8847

April 20, 2005

Dentist's Full Name
Dental Practice Name
Street Address
City, State, Zip

Subject: Letter of Recommendation – Gelfand Group Commercial Real Estate

Dear Dr.

I recently relocated my facility, Hewitt Dental, Inc. Norman Gelfand, President of Gelfand Group Commercial Real Estate, represented me in the lease associated with that relocation. I want to share my experience relative to this relocation and explain to you why his expert representation on my behalf was pivotal in securing the best possible terms and conditions in my lease contract. These terms and conditions, most assuredly, affect the future of my business.

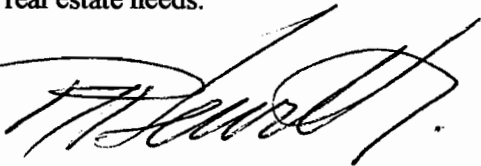
My recent lease approval process was a lengthy one that became more complicated due to a change in building ownership during the negotiation phase. Norman's skilled negotiation on my behalf, enabled me to have complete control over all construction projects at my chosen site. This was an extremely important issue in my particular case, because the project's completion was delayed more than two months. Several other important issues were successfully negotiated on my behalf, as well. During that two months' time, I saved approximately \$20,000 in rent, while the current landlord wrote all of the checks for the continued construction. In the end, I was the beneficiary of more than \$80,000 in tenant improvements and a lower-than-expected rent rate.

Norman was the key to the successful negotiation of my lease. Landlords and their representatives know he will always be back with additional questions regarding contract issues that could affect my financial future. I call him "The Terminator" for his tenacity and for the level in which he protects his clients. He is the only tenant representative I know whose goal is to minimize risk by limiting contractual liabilities and obligations, as well as reducing real estate costs. The terms and conditions negotiated in my lease contract were tailored to my individual needs, providing peace of mind and the enhancement of future financial and business goals.

I unreservedly recommend Norman Gelfand and Gelfand Group for your commercial real estate needs. He provided me with expert contract negotiation. He utilized his wealth of market knowledge, as well as provided wise counsel, and steady guidance in all phases of my lease process. He made sure that all parties involved left the negotiation table with a feeling of accomplishment and satisfaction, and that fairness prevailed. I want Norman in my corner, and you should, too. He provides client protection and peace of mind.

I am enclosing some information about Norman and Gelfand Group for your consideration relative to your future commercial real estate needs.

Sincerely,



Bob Hewitt
Hewitt Dental, Inc.