

October 26, 2007

Daniel Randolph Matthews, DDS
4407 Bee Caves Road, Building 2, Ste. 221
Austin, TX 78746

Subject: Recommendation -- Gelfand Group Commercial Real Estate

Dear Dr. Matthews,

I'm writing to you as a dental business consultant and as a licensed dentist to share, firsthand, my experience with Norman Gelfand, President of Gelfand Group Commercial Real Estate. He specializes in handling the commercial real estate needs of greater Austin's healthcare professionals.

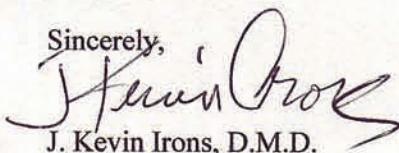
Norman has served the commercial real estate needs of multiple clients of mine. Each particular client had not only an individual set of needs; but, most involved the need for resolution of complex and diverse issues that could most assuredly affect their financial well-being, both professionally and personally. In each and every case, Norman saved them a considerable amount of money, and through his negotiation expertise, significantly reduced their contractual risk and exposure. He worked with each client in a very professional manner, and exhibited a high level of competence.

He has been active in Austin's commercial real estate market since 1988. His wealth of current market conditions, effective negotiation skills, and his in depth understanding of the unique needs of healthcare professionals create a winning combination of attributes that can make a world of difference in the representation you receive in your next commercial real estate transaction.

I, as well as my clients who have been served by Norman, unreservedly recommend him to any healthcare professional in need of commercial brokerage, contract negotiation, or consulting services. I am very satisfied with the results of his representation, both in economics, as well as in reduction of potential contractual risk.

I'm enclosing some information about Gelfand Group – the *right* choice for your commercial real estate needs.

Sincerely,



J. Kevin Irons, D.M.D.

Enclosure