



*A Professional Corporation*

September 26, 2002

Ms. Diane Ravenscroft  
Ravenscroft Management Consultants  
Four Carmichael Street, PMB 3240  
Essex Junction, VT 05452

Dear Diane,

As you will recall, we first heard of your firm at the Vermont Business Expo in May this year. After learning of the various services your company offered and equated those with our needs, we made the very wise decision to engage you for some special projects.

Your consultations were timely and right on point. We were able to work through some difficult areas and find practical solutions.

We appreciate the work you have done with our firm and will continue to seek your assistance as we continue to grow.

Best regards,

The Darcy Group, Ltd.  
An Independent Member of the BDO Seidman Alliance

John F. Darcy, MBA, CPA  
Managing Shareholder

JFD/amw