



October 15, 1999

Re: Dynamic Data Management

To Whom It May Concern:

My husband and I own La Iguana restaurant in Boulder. Since we wanted to focus all of our efforts on managing and growing the business, we decided to outsource as much as possible, especially the accounting. Our CPA would only recommend one firm: Dynamic Data Management (DDM). We are so happy that we followed his advice.

DDM has impressed us with the innovative ideas and processes that they have developed to streamline the accounting function, both at the restaurant and in their operation. We know from our experiences working with corporate restaurant accounting departments that an in-house bookkeeper would never have approached our accounting with as much passion, innovation and professionalism as DDM has.

DDM handles every aspect of our accounting and bookkeeping, including bill payment and administrative details. At all times they keep us fully informed with the timely and accurate information we need. The reports they have designed, from budgets to P&Ls, provide us with excellent guidelines and the confidence to know that we are on track.

Finally, since day one, DDM has been highly responsive to our needs and performed in a timely manner. We could not recommend their services more highly. Please feel free to contact me at 303-938-8888 if you have any questions.

Sincerely,

Beth Smith