

JEMISON DEMSEY

Peter Heinke
Chief Executive Officer

October 12, 2004

Mr. Larry Goddard
Parkland Group, Inc.
1375 East 9th Street
Suite 1350
Cleveland, Ohio 44114

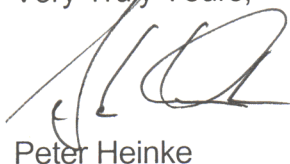
Dear Larry:

On behalf of all of the stakeholders in Jemison Demsey, LLC, I want to express our gratitude to Parkland for your outstanding effort in helping us define our vision as a company and, perhaps more importantly, implementing the appropriate strategies for success. While much remains to be accomplished, as I reflect on the state of our company today, vis a vis where it was one year ago, it is easy to see the impact your team has made on our company ... "Top Down Vision – Bottom up Management" really does work.

The challenges we faced as a rapidly growing company were some of the most difficult I have encountered in my management career. The acquisitions we made certainly provided us with a solid foundation for growth but, as you know, it was no easy task to assimilate the four distinct cultures that defined our company and to create a "one company" philosophy dedicated to a shared vision. Parkland's leadership allowed us to make that transition while, at the same time, improving the performance metrics that are so vital to our future. The power of your convictions coupled with your sensitivity to the cultural dynamics were brilliant ... without that "linkage" the story would not be nearly as impressive.

Larry, I suspect that our relationship with Parkland will never truly come to an end but, on this first anniversary of our engagement, I felt it appropriate that we express our gratitude for a job well done. Please pass my thanks along to the other members of your team.

Very Truly Yours,



Peter Heinke