



July 25, 2003

Mr. Brad Drake, President
Complete Business Systems, Inc.
4385 Wadsworth Boulevard
Wheat Ridge CO 80033

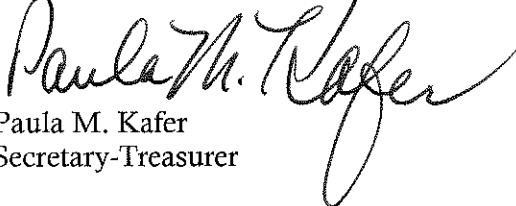
Dear Brad:

As we renew our service contract with Complete Business Systems, I realize we have been working with your firm for 10 years now. In this day and age, it is nice to have a long term relationship with a company who continues to care, wants to maintain consistent quality and timeliness of service and doesn't take our business for granted.

It seems that we are in a great partnership. It feels good to know that when I have questions, concerns or need help, you are only a phone call away. I look forward to another great year.

Regards,

PINKARD CONSTRUCTION CO.


Paula M. Kafer
Secretary-Treasurer

/pk