

BRETZLAUF & ASSOCIATES LLC

CERTIFIED PUBLIC ACCOUNTANTS

November 6, 2003

Matthew Charles
Complete Business Systems
4385 Wadsworth Blvd.
Wheat Ridge, Colorado 80033

Dear Matthew:

I wanted to correspond and let you know that I was most inspired in the manner in which you handled our recent photocopy, printer, fax upgrade. You listened intently to my considerations and moved straightaway to accommodate my numerous requirements.

I look forward to working with you in the future and I wish you much success in your association with CBS.

Thanks again for your courtesy and helpful manner, it is a welcome delight.

Sincerely,

BRETZLAUF & ASSOCIATION LLC



Diane M. Gottula