

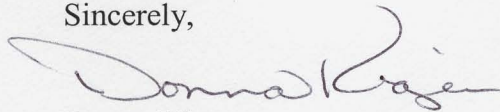
May 11, 2004

To Whom It May Concern:

I would like to express my appreciation for BellSoft, Inc. We contacted BellSoft looking for technical and training help with our JDEdwards Accounting System. BellSoft provided us with personnel in our local area that proved to be exactly what we needed.

I would not hesitate to contact them again should the need arise.

Sincerely,



Donna Kiger
Chief Accounting Officer