



**GROUP DENTAL HEALTH ADMINISTRATORS, INC.**  
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March 11, 2005

To Whom It May Concern:

Group Dental Health Administrators, Inc. has worked with Millenium Consulting, Inc. since the beginning of 2004. We have been extremely pleased with the work they have performed for us, and I highly recommend them.

Millenium has performed their work in an extremely professional, prompt manner. They have great knowledge in the areas in which they work, and their employees are a pleasure to work with. In addition to the core functions they provide for our company—processing and filing of complex insurance reports—they have been a valuable resource for us to turn to. They have more than exceeded my expectations.

Please feel free to contact me should you need any further information. I feel confident that any firm choosing Millenium will be pleased with the decision.

Sincerely,



Mark E. Friedman  
Senior Vice President