

Larry Bangs and Mike Goddu
JMJ Associates
21 Tamal Vista Blvd., Suite 223
Corte Madera, CA 94925

April 4th, 1988

Dear Larry and Mike:

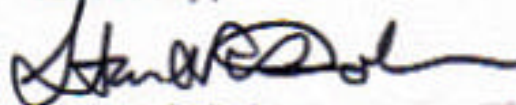
I'd like to express my appreciation for the help you have been to SAMKHYA over the last few months. It has been a pleasure to work with you both.

Looking back, we have come from "nearly broke and going down fast" to "profitable and moving up" in the space of only a little more than three months. This is no small feat.

As I see it, we were certainly trying hard enough these last few years, but with only spotty success at best. What you have done is to show us where and how to push, and how to measure the results of our efforts. There is nothing magical in what you've done for us -- just common sense coaching and skilled analysis.

I also appreciate your compassionate understanding of our personal lives and goals, and your insights into how to fulfill them in the context of business.

Sincerely,



Stuart R Dole,
President