



August Groh & Sons, Inc.

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June 5, 2004

To Whom It May Concern:

In early 2003 we hired Jack Niehaus to do executive coaching with our business partnership. As co-owners of a growing building services firm we wanted help with improving communication, team work, and management team development. Jack's executive coaching skills have served us well. Our working relationship has dramatically improved in the past year resulting in a clear view of our company, and a process for developing our management team. With Jack's help in conflict resolution, we are committed to improving our communication and understanding each other's challenges. We are pleased to recommend Jack's services and we are available to provide more information as needed.

Sincerely,

A handwritten signature in black ink, appearing to read "Bill Carroll and Ric Groh".

Bill Carroll and Ric Groh
Co-Owners, August Groh & Sons Inc.
8832 Reading Road
Cincinnati, Ohio 45215-4815