



January 18, 2008

Mr. David Cantliffe
BottomLine Advantage LLC
368 S McCaslin Blvd
Suite 355
Louisville, CO 80027-9432

Dear David:

We recently reviewed our cost reduction projection together and I thought I would jot down my impressions of the project.

When we initially spoke, you mentioned that your expertise was reducing costs while improving vendor performance in the copy, print and fax industry. You also mentioned you operate with a contingency based business model.

From other projects I have completed, I favor contingency based models because they have provided a double check of our current situation, at no charge. If you do not deliver savings, there is no cost to us. When projects do deliver cost savings, we pay you out of the hard dollar savings generated by the project. Again there is no "cost" to us, as we were already spending more for the same services. In essence, I could not see a lot of risk in "rolling the dice" to see if we could do better.

At the outset of the project, you provided me with an estimate of the hard dollar savings you would deliver at the end of your project. The figure you provided, being several hundred thousand dollars, was more than enough to capture my interest. I am happy to say that you far exceeded your original estimate.

The market analysis that you completed on our behalf was very thorough. I felt we were provided with a complete understanding of what the market is currently offering and you created a Service Level Agreement which outlined specific vendor performance criteria and remedies in the event of non-performance.

I appreciated that the project took minimal staff time and the vendor interviews that you moderated at the end of the project were very helpful in gauging the vendors' corporate personalities.

The results of the project BottomLine Advantage completed for us exceeded my expectations. You permanently changed the vendor evaluation benchmarks that we were using and I recommend to other companies that they allow you to work your "magic" on their behalf.

Sincerely,

A handwritten signature in blue ink that reads "Michael D. James". The signature is fluid and cursive, with the first name being the most prominent.

Michael D. James
Vice President and CFO
Gordmans Management Company