

Rep Letter for RLS
Please print onto your letterhead.

Date

Mr. Ron J. Lint, ASA, CEO
ATI Capital Group of Colorado, LLC
453 E. Wonderview Ave., PMB 312
Estes Park, CO 80517

Re: Representations of Management

Dear Mr. Lint:

With regard to your engagement to perform a valuation of the capital stock of [Company Name] (the "Company"), as of [Valuation Date], we make the following representations and assertions:

Management is responsible for the presentation of the Company financial statements.

All financial records and related data have been made available to ATI CAPITAL GROUP OF COLORADO, LLC ("ATICG").

To the extent of management's knowledge, no material errors or irregularities are contained in the financial statements or tax returns.

To the extent of management's knowledge, the Company has complied with pertinent contractual obligations.

There is currently no pending litigation and the Company is not aware of probable future litigation. Furthermore, the Company has no outstanding judgments against it from prior litigation.

Management is not aware of any serious financial problems, which would significantly and adversely affect the Company's operations or profitability.

Management is not aware of the pending departure of a key employee (to include all senior officers and directors), which could affect Company operations or profitability.

To the extent of management's knowledge, there is no reason to assume a significant diminution in sales or profitability. Likewise, there is no reason to assume a significant increase in direct or indirect costs.

Management has no knowledge of any pending problems with respect to lender relations or a breach of lending covenants.

The Board of Directors and management are not contemplating bankruptcy. All information relevant to the valuation has been related to ATICG. No facts, issues or pertinent information have been withheld.

The Company is not in arrears in the payment of federal, state or local taxes.

Management is not contemplating the sale of substantially all the assets.

Management understands that ATICG is NOT responsible for the final outcome of any dispute with the IRS arising out of the various valuations.

Management made NO attempt, either directly or indirectly, to influence the valuation process, or the final values ultimately rendered.

The party signing this letter can legally make these representations for each of the entities stated above, and is authorized to do so.

Sincerely,