



380 Main Street · Salem, New Hampshire 03079
(603) 890-4034 · (800) 969-0059 · FAX: (603) 890-3554

January 18, 2006

Brian Greenberg
Managing Director
Kaulkin Ginsberg
8120 Woodmont Avenue
Suite 700
Bethesda, Maryland 20814

Dear Brian:

In 2005, Windham Professionals Inc. set out to develop a long-term plan to increase revenue and manage growth. After talking briefly with you, you recommended the Kaulkin Ginsberg consulting services and referred Windham to Patti Dunn. Your guidance and involvement throughout the process was a valuable contribution to this exercise.

Our relationship with Patti was a rewarding experience. She is an experienced operations consultant and a pleasure to work with. She did an outstanding job identifying issues, defining goals and outlining the strategies to reach them. After a thorough research of our company and its business model, she performed a review of our Human Resource and Collection Departments, identifying several issues and recommending solutions.

Windham was pleased with the caliber of the professional consulting provided by Kaulkin Ginsberg and hopes to benefit from the expertise of your professional staff in the future.

Sincerely,



Erin W. S. Zaldastani
President and CEO

EZ/elw