

June 17, 2005

Gary Galanos, CEO
Fastpay Payroll Services
4418 74th Street, Suite # 54
Lubbock, Texas 79424

Dear Gary:

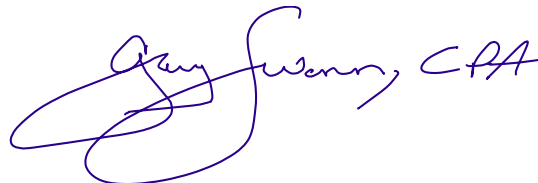
As you know I have and continue to refer all my clients to you because your company has always provided my clients excellent services. I have expressed to you my appreciation of your company's ability to handle situations with the utmost professionalism. As a professional myself I know how important it is to take care of the needs of clients. Your company has a great group of competent and caring people. I just wanted to thank you and your employees on behalf of myself and my clients for a job well done.

However, the purpose of this letter was to let you know that one of my clients and former client of yours informed me know that they really miss working with Fastpay. Their board chose to terminate their relationship with your company to employ a "national company" that also provided pension and insurance benefits. Their statement was something like "not only do we miss working with the people at Fastpay, but we also miss Fastpay's software and ability to provide the reports we need. "They also stated that they were still using a software program your company provided to record time on their computers. I thought it was ironic they said that Fastpay's technology and ability to produce customized reports was superior to the "national company". My response was, "You mean the little old company in Lubbock provided better software, support, and reports that a national payroll company?"

Thought you would like to know that your company is top notch! I bet you already knew that but there are a lot of us that think the same way. Keep up the GREAT work.

Sincerely,

Garrett and Swann, LLP

A handwritten signature in blue ink that reads "Gary Swann, CPA". The signature is stylized and cursive.

Gary L. Swann, CPA