



May 28, 2005

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

Dear Gary:

I just wanted to drop you a note to tell you how much we have enjoyed and benefited from our long relationship with Fastpay. Our various businesses employ well over 200 people and the services your company provides are invaluable to us. I can't tell you how much time you have saved our Human Resources department as well as myself in the area of payroll tax compliance and reporting. I have complete faith and trust that this area of our operations are being handled professionally. Having this burden lifted off of us has allowed us to concentrate on our business and our employees.

I have referred many other businesses and friends to you over the years and they are all just as pleased and satisfied as I have been. You can count on many more referrals in the future. Thanks again for the professionalism and competency you have added to this critical area of our business.

Sincerely,

A handwritten signature in black ink that reads "Michael C. McDougal". The signature is fluid and cursive, with the first and last names being more prominent.

Michael C. McDougal
President, McDougal Properties

Cc: Gina Milford, Vice President, Human Resources