



Charles F. Call, DPM

Podiatrist - Pedorthist

Board Certified in Podiatric Orthopedics, ABPOPPM

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September 13, 2007

Attn: Arthur Berry Company

RE: Bill Spofford

I would like to thank you for your services in the recent sale of our business, Foot Solutions of Idaho Falls. The Arthur Berry Company was recommended to us by a friend. We are happy to say we were not disappointed.

Your agent, Bill Spofford, was very thorough in his initial assessment of our business. It was apparent from the beginning that he was completely committed to making the sale work out the best it possibly could for us. He started by explaining the different facets of the process. He made it clear that generally the process takes six months to a year. As we entertained potential buyers, Bill helped us analyze each interested party, going over the positives and negatives. We were grateful to have Bill there to help with explaining the accounting and other numbers that were asked about.

Bill is a consummate professional in his approach, yet he was easy to become friends with. The prospect that we ultimately sold our business to turned out to be a person we already knew quite well. Bill was careful to work with all of us in such a manner that we remained friends after the sale was complete. We were able to obtain our asking price and closed on the sale without any glitches.

I give my highest endorsement to the Arthur Berry Company for anyone considering buying or selling a business.

Sincerely,

A handwritten signature in dark ink, appearing to read "Charles F. Call", with a long, sweeping flourish extending to the right.

Dr. Charles F. Call