## Mallery & Zimmerman, S.C.

A LIMITED LIABILITY SERVICE CORPORATION

WAUSAU OFFICE THOMAS F. MALLERY ROBERT W. ZIMMERMAN + JEFFREY A. HERTZ TERRENCE J. GARSKE JOHN A. CRAVENS MATTHEW S. MAYER \* MARK A. SAUER +Certified Public Accountant \*Certified in Civil Trial Advocacy by the

National Board of Trial Advocacy

STEVENS POINT OFFICE: STANTON E. THOMAS

101 GRAND AVENUE ● P.O. BOX 479 WAUSAU, WISCONSIN 54402-0479 (715) 845-8234 FACSIMILE (715) 848-1085 WRITER'S DIRECT EMAIL ADDRESS: RZIMMERMAN@MZATTYS.COM

MILWAUKEE OFFICE: RANDALL G. ERKERT DOUGLAS G. FRENCH SCOTT R. HALLOIN JON S. HERREMAN MICHAEL J. McDONAGH PAUL S. MEDVED JOHN M. WIRTH CHRISTOPHER S. MEHRING ERIC R. VON HELMS SEAN LANPHIER CARL K. TRIMBLE, of Counsel

CEDARBURG OFFICE: JOHN W. STEVENS

GREEN BAY OFFICE: JOSEPH A. HOIDA

February 24, 2005

Mr. Bill Penkwitz **Promontory Point Capital** 826 North Plankinton Avenue Milwaukee, WI 53203

Mr. Chris Riegg Promontory Point Capital 826 North Plankinton Avenue Milwaukee, WI 53203

RE: Wausau Financial Systems, Inc.

Dear Bill and Chris:

I wanted to followup with you after our successful closing on Wausau Financial Systems, Inc. to tell you what a fantastic job you both performed throughout the entire process in assisting Wausau Financial Systems with their sale. You left no stone unturned in searching for viable candidates to purchase the company and yet narrowed the field so that there was not a waste of time in discussing the potential purchase with candidates who were not a good fit.

What I was most impressed with was your ability to assist with the details of the transaction from the Letter of Intent to the final closing documents. Your knowledge of the various business and accounting issues was extremely helpful and you were also very helpful in assisting with constructive communications between the Seller and Buyer.

I will highly recommend you to my clients who may need assistance in restructuring or a potential sale and hope we can work together again in the near future.

Sincerely,

MALLERY & ZIMMERMAN, S.C.

ROBERT W. ZIMMERMAN

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