



August 30, 1996

Innovative Management Solutions, Inc.
1001 Dove Street, Suite 105
Newport Beach, California 92660

Subject: Commendation for Excellent Services

Dear Mr. Jeff Collins, President

We would like to take this occasion to express our appreciation and respect for the support services that your company provided to the I-NET program team during the contract negotiations, transition, and operations startup of the global Information Systems Services at Western Digital Corporation at their Irvine, California headquarters. Your company assisted us above that required by your scope of services. You were responsive in providing timely and very capable resources and services.

Your consultants helped provide business management support services in the form of development of Work Breakdown Structures, contract estimates, transition scheduling, resource modeling, subcontractor assessment and planning, cost management systems development, and many other business management processes. Your services were vital to our success in completing the negotiations, completing the transition in Irvine, and setting up operations management processes and systems for projects and operations. Your personnel are well respected by both our team members and our clients.

We would gladly recommend your company to other prospective clients.

Sincerely,



Jack C. Eidson, I-NET Program Manager