



September 24, 2007

The Kensington Company & Affiliates, Inc  
Kensington Franchise Sales & Development  
185 Roslyn Road  
Roslyn Heights, NY 11577

Ken Stein, Stuart Levenberg

Dear Ken and Stuart,

We wanted to take the time to write and express our sincere thanks to you for the outstanding job Kensington Company did, assisting us in choosing Hand and Stone as the business that was right for us and the subsequent regional developer training. Without your steady and conscientious presence, our dream of owning our own business would have taken infinitely longer. Your relaxed but highly motivated attitude always gave us the assurance that we were moving forward albeit at a pace dictated by us.

During our training at your offices your attention to detail was evident from the moment we were picked up from the airport. That Kensington spared no expense in making sure we were thoroughly trained. However, going above and beyond the training, your thoughtfulness in handling our every need outside of training was evident in everything you did. The combination and contrasting styles of Ken and Stuart in their teaching methods as well as the moments of unadulterated levity offset the vastness of the material we needed to digest. Before we knew it, the days and material flew by but what is more, we never felt overwhelmed. It was plainly obvious that Ken, Stuart and Elaine, took a genuine interest in us and our continued success.

We count ourselves very fortunate to have forged this relationship and are excited about watching it grow in the future. The biggest compliment we can afford to anyone in business is that we would recommend them to our friends and family should they be in need of service. The Kensington Company will be the first name on our list. Thank you for putting us in the best possible position to succeed.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael C. Davidson".

Michael C. Davidson

A handwritten signature in black ink, appearing to read "Dan C. Moorer".

Dan C. Moorer

DMMD, LLC. Regional Developers - Georgia for Hand and Stone Massage Spas