



CROWE CHIZEK

June 26, 1998

To Whom it May Concern:

Crowe Chizek and Company, LLP contracted with Sandi Jerome of Jeff Sacks & Associates to assist us in developing our C.A.P. (Client Access Process) project. Sandi helped develop and train our staff on extracting accounting and operational data from automobile dealership systems. This data was converted to Microsoft Office products and specialized reports were developed for statistical and analytical purposes. Crowe Chizek and Company, LLP is the ninth largest CPA firm in the nation and specializes in automotive accounting. They are affiliated with Auto Team America a consortium of leading CPA firms serving over 1300 dealerships nationwide.

We selected Jeff Sacks & Associates and Sandi Jerome because they are an industry leader in computer technology, especially interfacing with a dealership's in-house system. They have ongoing relationships with the major vendors; Reynolds & Reynolds, UCS, EDS, and ADP. At the time that Sandi became involved in the project, we had reached a standstill due to a lack of support from the computer vendors. Sandi was able to get us over the technical hurdles and complete the project on schedule and within budget.

During the past few years, Sandi has provided our entire automotive group with ongoing support whenever they encounter a problem with computer systems, dealership accounting, or communication issues. Our group has come to depend on her prompt and accurate response to our problems.

If you need any additional information, please feel free to call me at (800)599-2202 ext. 8666 or email at Lloyd_L_Miller@crowechizek.com

Sincerely,

Lloyd L. Miller, CPA
Strategic Account Executive
Partner

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