



Mel-Kat, Inc.

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November 30, 1999

To it may concern:

We hired Sharon to help us after we had an unfortunate experience with outsourcing our bookkeeping. The first thing we asked of her, besides writing payroll, was to restore order to our Accounts Receivables. Sharon quickly re-organized accounts receivable. First she reconstituted the system as it had once been done on paper. Then she put it on a new software system that coordinated with our CPA's needs. The result was that our customers were better able to understand what they owed us, paid us more frequently, and called us less frequently. We improved our AR situation by \$82,000.00 in the first three months of Sharon's tenure. Furthermore, our overall our AR position continues to improve as old debts are cleared up and large accounts are staying more current. Our debtors call us about their account much less often and send checks more often and much sooner than they did before.

Then Sharon shopped for health insurance. She had been support for employees and handling the entire interface with our existing insurer. The interface had always been difficult, but high premiums were our first concern. She found a company, which was more financially stable, had an excellent claims paying history, offered similar but slightly better benefits -- at about half the rate we were paying. The cost of basic health insurance for an average mechanic was \$163.00 and is now \$122.08 a month. This is a substantial savings to our company. Today we insure twice as many people (as our employees are now insuring more dependents -- for less than the total cost of our previous coverage). Overall, then, to all folks here at M.E. 'Gene' Johnson Garage, Sharon has saved us about \$36,000 annually on health insurance alone.

Then she discovered that our cafeteria plan administrator was not really doing the job for us. She replaced that service with a better one. She helped us understand supplementary the insurance products offered to us. She also strengthened our relationship with our existing supplemental company and now we are able to offer disability and coverages that we did not previously offer.

Incidentally, let me tell you about the things we did with Sharon to insure that we retain our more productive, typically older, mechanics. Finding excellent mechanics and retaining them is a key business objective since labor is in short supply in Austin now. Sharon pointed out when we made the decision about which insurance to buy that some policies favored the older mechanics and some did not. Finding good benefits, which don't cost the company too much, is important in attempting to retain these older employees.

Another key task that Sharon helped us with was setting up a pension for our employees. We shopped carefully through the various plans, brokers, fund houses and funds -- and clerical interface for our bookkeeper. We now have a working pension system. We feel good that not only are our personal futures insured, but also the business is strengthened by this benefit to our employees. It was Sharon who enabled us to do this, as she had enough prior knowledge, waded through a great deal of material and gave us executive summaries, and was able to keenly separate out who and what might be helpful to us.

Not only did Sharon choose and implement new accounting software, but also we set her the task of shopping for our new shop management software. We thought her experience with the accounting software and with purchasing made her a valuable asset. However, she discovered important shortcoming

and assets in the various programs and installation and training services that made her help indispensable. She gave us a short list of recommendations and we are in the process of negotiating for her top recommendation.

We have also been stunned at the new ability we now have for financial analysis. Sharon's work on our new the software package has meant that we have tremendously better access to the information that every business needs like Profit and Loss statements and analysis of accounts. We are used to waiting on our CPA for this, but to discover that Sharon (and the bookkeeper she will train for us) can generate this so quickly for us is beyond our wildest dreams.

Never before has pulling old records been so easy. Here, when a customer comes in with a warranty complaint or our credit card company sends us chargeback complaint, while it is a distraction to our primary mission of helping current customers, often the situation itself is critical and time sensitive. Finding old record used to be a big headache. Now we usually have them in our hands in a matter of minutes.

Sharon has been a star in helping us comply with the many and complicated Human Resource Laws. She got the posters and posted them without cost or time from us. She advised us on the HR compliance needs after having picked out the best, most value-packed HR legal seminar. In short, Sharon has taken care of much of the management and advisory details in order that we could continue to do what this company is famous for: taking care of our customers and their vehicles.

Sharon wrote a training manual and can train a new bookkeeper so that we can continue to have this same kind of dependable backup. She trained one of our oldest, most loyal, employees to use the computer, even though we said it couldn't be done.

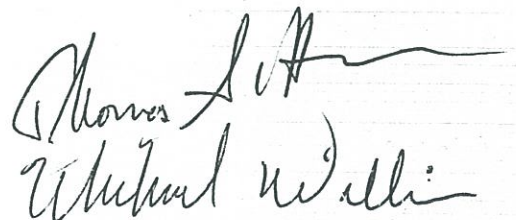
We could tell you how she learned several software programs in a flash, we could tell you how she modified Quickbooks to work even in situations it is not supposed to work because that is what we needed in our transitional situation, and we could tell you how she quietly took care of other difficulties, - even giving us marketing and management ideas. Overall, we wanted to be freed up to do what we do best and Sharon allowed us to do that by being a master of many trades, quietly solving many problems.

Most of all, however, we would like to emphasize how much Sharon fit into our existing organization, even though certainly she did not have an automotive background. When she reorganized the office and bookkeeping systems, she used the logic that was used around here for a long time. Her systems fit into our existing systems seamlessly. Our men quickly gained a respect for her because they knew not only that their paychecks and insurance was taken care of better, but that Sharon was looking out for them and always ready to hear their concerns and work with them on whatever needed to be done. Besides her problem solving ability, she brought the ability to listen and understand others. All this change might have made for a rough road, but Sharon made it smooth.

We are satisfied that we improved our bookkeeping by letting go our previous vendor and hiring Sharon to help us with bookkeeping, but we got such organizational and purchasing talent, and such management support that no bookkeeper in the world could have provided to us. Consequently, far beyond our fondest hopes, we found that adding Sharon to our business team strengthened it. We have always had a solid, well-known business. (We know Sharon will tell you, for she often does brag on us, letting our customers know that she too was a customer for many years before she joined our team.) We just had an office disaster. Now we have a back office that will continue to function as a strong addition to our great automotive team. Sharon was been a near miraculous addition to that team. We might not have suspected, so we wanted to tell you.

Sincerely,

Thomas Hebson
Michael Williams

Handwritten signatures of Thomas Hebson and Michael Williams. The signature of Thomas Hebson is written in a cursive style, and the signature of Michael Williams is also in cursive, appearing below the first signature.