

SHANAHAN

-Ford

May 2002

To Whom It May Concern:

We recently had a comprehensive review of our telecommunications services and costs completed by Jim Kinsella of Schooley Mitchell Telecom Consultants.

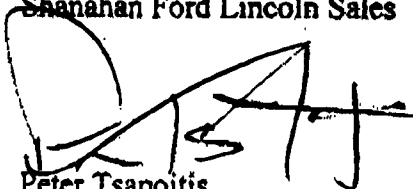
After in-depth analysis, Jim was able to find us savings of 30 % on our local services, and 17 % on our long distance. He also found savings on our cellular and Internet services. By implementing Jim's recommendations on the first of our two locations, we are able to realize annual savings on our telecommunications costs of 32 %.

I highly recommend Jim Kinsella and Schooley Mitchell Telecom Consultants as an excellent choice for any business wishing to review and reduce their telecommunications costs.

We were very pleased with Jim's professionalism, knowledge and courteous service. We are confident that Jim will use due diligence in finding additional savings at our second location.

Yours truly,

Shanahan Ford Lincoln Sales



Peter Tsapoitis
General Manager

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