

4004 West St. Joseph, Lansing, Michigan 48917 : Phone: 517/321-5990

May 25, 1989

To whom it may concern:

Re: Margaret L. Allen
606 Lincoln Drive
Owosso, Michigan 48867

The purpose of this letter is to provide both a character reference and an employment reference for Ms. Margaret L. Allen.

I first met Margaret in 1981 when I functioned as controller for a bus remanufacturing company in Owosso. Margaret performed a variety of office functions ranging from secretarial to accounting. I always considered her a hard working, dedicated and intelligent employee. Her most prominent attribute was her ability to analyze a problem and determine a solution or proper course of action, whether it involved people, things or numbers.

In 1987 I began working with Margaret again as an independent CPA to the company for which she is the office manager. I was pleased to learn that my earlier views of her abilities still held true. In fact, her talents have now expanded to include significant expertise with many software applications, including spreadsheets and databases. I was further encouraged by her ability to take over the chief accounting responsibilities of a fully integrated networked accounting system involving high transaction volume.

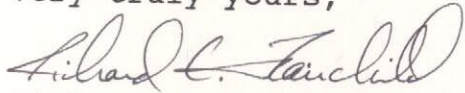
What does all this mean? Essentially, some people have the knack and some don't. Margaret definitely has the knack, whether it be in computers, accounting, or general office and personnel management.

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I strongly urge any prospective employer to give Margaret serious consideration for a responsible and substantive position. I am personally keeping an eye out for an appropriate opening for Margaret among my clients, for I know it will be quite a feather in my cap for a client to acquire her services.

Should the reader of this letter desire to discuss Margaret's abilities further, they should not hesitate to telephone me at (517) 321-5990.

Very truly yours,



Richard C. Fairchild
Certified Public Accountant

RCF:mjm