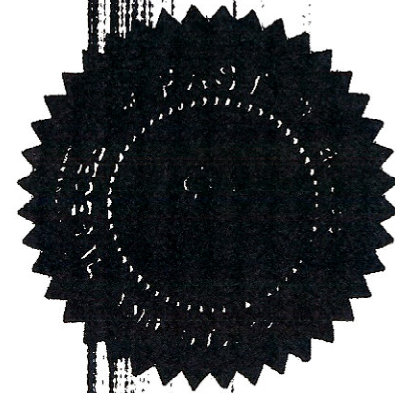


CCH FEDERAL AND STATE TAX GROUP

**Rookie of the Year
In 1998**

is presented to:

Vince Lombardo



Date 3/11/99

Signed Robert A. Hopen
Robert Hopen, General Sales Manager