



AMERICAN GREETINGS

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January 25, 1999

Mr. Vincent J. Lombardo
CCH, Incorporated
4025 West Peterson
Chicago, IL 60646

Dear Vince,

We just wanted to express our thanks to you for your support in the upgrading of our tax research materials. We appreciated the personal service we received from you and your technical support staff while we were in the midst of our computer upgrades.

One of the greatest benefits of this system that we found was the CCH tax and legal thesaurus. The tax and legal thesaurus increased the relevancy of our searches, especially when searching multiple states where different terms with the same meaning are sometimes used in different states. Another feature we found extremely helpful was the user friendliness of the search engine. We found the system very simple to use. Most importantly, though, CCH's complete and accurate content, which is updated daily, won us over.

We are pleased with our choice and find the CCH Tax Research Network to be as efficient and effective as originally described. We would happily recommend CCH, Incorporated and this research tool.

Thanks again, Vince, you handled the entire procedure from discovering our needs to the actual implementation of the system with complete professionalism.

Sincerely,

J. Steven Burnside, CPA