

November 9, 2014

To Whom It May Concern:

Mitchell, Wiggins & Company has served as our accounting firm, tax preparer and advisor since before I joined the company forty-nine years ago. The level of service we have received from them has been outstanding.

Our organization over these years has grown from a single dealership into a dealership holding company with now eleven separate dealerships plus a real estate company. All along the way Mitchell Wiggins has been able to handle the growth and complexity of our accounting and tax needs.

Mitchell Wiggins provides a fully audited GAP statement for each of our corporations which utilize LIFO accounting, an Employee Stock Ownership Plan, 401(K) plan, cost segregation studies, and a holding company consolidated statement, etc.

They have always stayed very close to our business and participate in advising us in many aspects including estate planning, succession planning and life insurance decisions.

Having a good understanding of the accounting and financial issues facing automobile dealerships is a asset that Mitchell Wiggins has acquired though many years of experience.

We have been very pleased with the work of Mitchell Wiggins and would give their firm the highest level of recommendation. Please do not hesitate to call me at 434-981-1237 or email me at cmyers@cmacars.com.

Sincerely,



H. Carter Myers III
Executive Chairman