



December 10, 2014

Mr. Thomas A. Puryear, CPA, CGMA  
Mitchell, Wiggins & Company  
100 Flank Road  
Petersburg, Virginia 23805

Dear Tom,

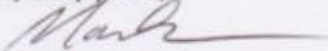
As the holiday season approaches I have taken some time to reflect on the last 18 months and those people who proved to be true friends in the time gone past.

It has now been over a year since the sale of TransAuthority to Rush Enterprises. Working with you and Mitchell, Wiggins was truly a pleasure. The accounting and tax team made year end work just as easy as it gets. I spent 30 years as CFO of commercial truck dealerships and I found your team as easy to communicate with, demonstrating industry expertise and an in depth understanding of dealership accounting practices.

You, in particular, are a friend and confidant I value greatly. Whenever I call still to this day, even in my retirement, you show a smile and real interest whether we discuss taxes or football. Thank-you for the years we worked together and the years to come.

Merry Christmas!

Very truly yours,

  
Mark E. Igou CPA (retired)