



TO WHOM IT MAY CONCERN:

Every now and then, a business is lucky enough to come into contact with a vendor who manages to anticipate your needs in the most thoughtful, yet cost-conscious way. Gitter, Orlowsky & Associates is that special kind of firm. They have been an integral part of the Miami Heat and its office functions since the establishment of our team.

When our franchise operations began in 1987, we initially had only four full-time employees. You would never have known that from the royal, professional service we received from Gitter, Orlowsky & Associates. We were made to feel as if we were their largest and most important client. In addition, as our organization grew, G & O was able to see that all of our needs were met. When we changed our business office location, they were an integral part of the planning and installation process, ensuring that there was a smooth transition. Not only were they concerned with our computer equipment, they also were and continue to be an advisor regarding the cabling of our telephone and ticketing systems.

On another level: with many of our executives flying out and in different cities, the firm has given us anytime of day or night service. I can remember that I was in New York and came upon a problem that I just could not figure out. I called David Gitter at 11:00 p.m., and for more than one-half hour, he worked with me and talked me through the problem. My respect and admiration for them know no bounds.

I have heartily recommended them for other assignments and I will continue to do so. I am certainly available to speak with anyone who would like further information on this extraordinary firm.

Cordially,

Pauline Winick
Executive Vice President



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