

Johnson CPA — and — Company PC

Certified Public Accountants

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March 5, 2019

RE: Rob Scarcella

Ladies and Gentlemen:

I am Shanna M Johnson, a Certified Public Accountant, located in 2 locations, Alpena and Mio, Michigan. As most companies these days, our firm is heavily dependent on Technology and the Internet.

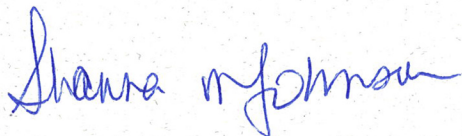
Rob Scarcella has been instrumental in keeping our business operating smoothly and efficiently. Even before he became our exclusive IT person, we ran into some troubles at our Mio office and after a desperate phone call was at our door and helped us resolve the issue. After that, he is the only person I will contact for our IT needs. That was 2 years ago, when I first became a part of the Mio community.

He is efficient, timely and effective. He is always mindful of the cost of programs and shares when he feels it is necessary to increase security or assist when some of our software doesn't work properly. Our office uses Virtual Office, which is a Thomson Reuter product for our server, but at times, it doesn't work and Rob has been able to work with their staff and our staff to get the software to work properly.

I would highly recommend Rob for any position he is seeking. He is constantly reading and increasing his knowledge of the computers, the internet and other areas which make him invaluable to me.

If you have any questions, please feel free to contact me.

Sincerely,



Shanna M Johnson
Certified Public Accountant