I recently purchased a set of seat risers from Buchanan Precision Machine, for my 98 TJ. http://www.buchananworks.com/html/jeep_parts.html

They are as he says, it is a quality kit, comes with the bolts and washers, and is easy to install. Not everyone could use these, but I am shorter then some so they made a whole different driving experience for me I can see the end of the hood. You have to email them with a phone number and then you get a call from Randy for your order. I only put the drivers seat risers in and cannot decide if I should do the passenger seat as well, the kit comes for both seats. To install them you will need a 13mm tool and a T-50 Torks bit to remove the seat and a 13mm and 5/8's tool to install. It took me about 30 min.

When Jeep came out with the TJ they lowered the front seats by 2 inches to meet the airbag impact zone for tall people. This resulted in poor visibility for shorter people in TJs.

I purchased a set of seat risers from New Image 4x4 (newimage4x4.com). The owner is Rick Soto 805-890-4626. Ricks' kit includes risers for both front seats. There are 1", 1.5" or 2" kits. I bought the 2" kit. I really like the visibility improvement. Rick's kit includes machined aluminum spacers and all the necessary grade 8 hardware for installation. Rick's kit is less expensive than the Bucannan Works kit. I bought my kit on ebay and with shipping I saved about \$20 vs. the Bucannan kit. Both kits are high quality material. Unlike some riser kits on the internet which have plastic spacers.

I took about 30 minutes to install risers on both front seats. If you drive a TJ and are 5'10" or less you might consider seat risers fro better visibility