



March 15, 2019

Michael Moecker and Associates, Inc.
1883 Marina Mile Blvd., Suite 106
Fort Lauderdale, FL 33315

Dear Michael,

Pursuant to our consulting engagement letter dated June 21, 2010, we are providing our conclusions for the month of February, 2019.

We have compared bank statements, bank reconciliations and ledger cards to determine any significant variance regarding the attached bank accounts.

We have concluded that there are no significant differences between the bank statements, bank reconciliations and ledger cards for the month of February 2019.

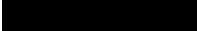
The following is a list of accounts with balances as of February 28, 2019:

399 Holdings, LLC	██████████
Abacus Contracting, LLC	██████████
Akorn Holdings, LLC d/b/a Alpha	██████████
American Royal Arts Corp.	██████████
Amtext	██████████
APL Corporation	██████████
Ask Me About, LLC	██████████
Auto 7, Inc.	██████████
Bimini Development of Village West	██████████
Black Hog Farms, Inc.	██████████
Botfly, Inc.	██████████
Broward Multispecialty Group, LLC	██████████
C & D Fruit and Vegetable Co., Inc.	██████████
Capretto South, LLC	██████████

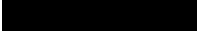
Capstar Industries, LLC	[REDACTED]
CBMIA Restaurant, LLC	[REDACTED]
Choice Radio Keys Corporation	[REDACTED]
Coral Springs Christian Academy, Inc.	[REDACTED]
Dade Medical College, Inc.	[REDACTED]
Dedicated Resources	[REDACTED]
Default Consulting Group, Inc.	[REDACTED]
DGG Uniform and Work Apparel, LLC	[REDACTED]
Dr. Manish C. Patel and Associates	[REDACTED]
Durand Realty, Inc.	[REDACTED]
Eagle Affiliates	[REDACTED]
Eau Gallie-Melbourne Bowling Place	[REDACTED]
Ecoflora	[REDACTED]
Elbrica, Inc.	[REDACTED]
Elm Tree Investment Advisors	[REDACTED]
Estate of Victor Posner	[REDACTED]
Estate of William Lewshane Hall	[REDACTED]
Expedited Exempt, Inc.	[REDACTED]
Falcon Air Express, Inc.	[REDACTED]
Fresh Quest, Inc.	[REDACTED]
GAR International Corporation	[REDACTED]
Garcia-Mathies Interiors, Inc.	[REDACTED]
GFNN, Inc.	[REDACTED]

Global Tech LED, LLC	[REDACTED]
Gold Coast Freightways, Inc.	[REDACTED]
Gooding's Supermarkets	[REDACTED]
Granite Express of USA, Inc.	[REDACTED]
Guardian Angel Trust	[REDACTED]
Hetsler Mediation & Valuation, Inc.	[REDACTED]
Hollywood Pain & Injury Medical Center	[REDACTED]
ILD, Corp	[REDACTED]
Inland Container Acquisition	[REDACTED]
ItalKitchen International, et al	[REDACTED]
Kerri A. Noyes Construction, Inc.	[REDACTED]
Keyko Americas Corp.	[REDACTED]
Knollcrest Construction Four	[REDACTED]
Knollcrest Construction Three	[REDACTED]
Lamika, Inc.	[REDACTED]
Lorion Beauty USA LLC	[REDACTED]
Latitude 360	[REDACTED]
Max South Construction, Inc.	[REDACTED]
MDCM Holdings, Inc.	[REDACTED]
Mile Marker Inc.	[REDACTED]
Monmouth Condominium West 1, LLC	[REDACTED]
Newman Broadcasting, Inc.	[REDACTED]

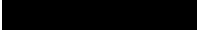
N. FL Plumbing, Heating & Air Conditioning



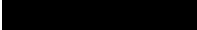
NNN Realty Advisors, Inc.



Old Jupiter



P & S Associates General Partnership



Pain & Injury Medical Center, Inc,



Pompano Pain & Injury Medical Center, Inc.



Premium Precious Metals, LLC



Prime Source Mortgage, Inc.



PRO HCM



Professional Resources Systems



PSM Holdings, Inc.



R.A. Dean & Associates, Inc.



Regents Glen Bldg & Development LLC



Regents Glen Golf Course Srv



Rock and Road Bike Shop, LLC



S & P Associates General Partnership



Security Financial & Inv.



Security Management Corp



Shore Electronics, Inc.



SMMP Holdings, Inc.



SPJ Investments, LTD



Tecmarine Lines



Traffic Sports USA Inc.



University of Southernmost FL, Inc

[REDACTED]

VPEC Utilities, LLC

[REDACTED]

Waterfront Terrace Developers

[REDACTED]

West Edge, Inc.

[REDACTED]

Whole Foods, Inc.

[REDACTED]

Whoop Wireless, Inc

[REDACTED]

Wild Rover Pub & Brewery, LLC

[REDACTED]

Williams Paving Co., Inc.

[REDACTED]

Wimbledon Health Partners, LLC

[REDACTED]

Windmill Reserve Corp. DIP

[REDACTED]

WWYH, Inc.

[REDACTED]

ZH Capital Holdings, Inc.

[REDACTED]

MM&A Reserve

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

We have not audited, reviewed or compiled the above listed documents provided to us and, therefore express no opinion on them.

Very Truly Yours,

CBIZ MHM LLC