



May 9, 2017

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 April, 2017.

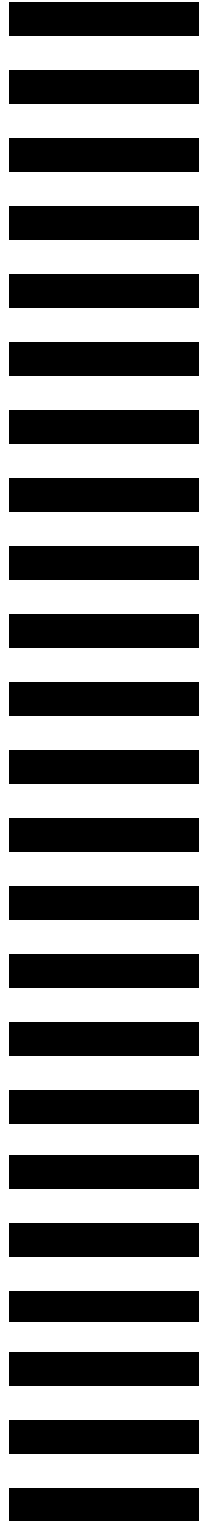
We have compared bank statements, bank reconciliations and ledger cards to determine any significant variance regarding the attached bank accounts.

We have concluded that there are no significant differences between the bank statements, bank reconciliations and ledger cards for the month of April 2017. The following is a list of accounts with balances as of April 30, 2017:

Agora Pools, Inc	[REDACTED]
Aicon Yachts Americas, LLC	[REDACTED]
America's First Home	[REDACTED]
American Royal Arts Corp.	[REDACTED]
Amtext	[REDACTED]
APL Corporation	[REDACTED]
Ask Me About, LLC	[REDACTED]
Asset Manager	[REDACTED]
Bikestreet Retail	[REDACTED]
Botfly, Inc.	[REDACTED]
Broward Multispecialty Group, LLC	[REDACTED]
Butler & Hosch	[REDACTED]

Cal-Western Reconveyance, LLC	[REDACTED]
Capstar Industries, LLC	[REDACTED]
Chaps Hospitality	[REDACTED]
Dade Medical College, Inc.	[REDACTED]
Dedicated Resources	[REDACTED]
Default Consulting Group, Inc.	[REDACTED]
Durand Realty, Inc.	[REDACTED]
Duval at Gulf Harbors, LLC	[REDACTED]
Eagle Affiliates	[REDACTED]
Eau Gallie-Melbourne Bowling Place	[REDACTED]
Elkins Constructors, Inc.	[REDACTED]
Elm Tree Investment Advisors	[REDACTED]
Estate of Victor Posner	[REDACTED]
Falcon Air Express, Inc.	[REDACTED]
First Coast Technical Inst.	[REDACTED]
First Stop Urgent Care	[REDACTED]
FMI Automotive, LLC	[REDACTED]
Fresh Quest, Inc.	[REDACTED]
Garcia-Mathies Interiors, Inc.	[REDACTED]
George Levin Bankruptcy Estate	[REDACTED]
GFNN, Inc.	[REDACTED]
Gooding's Supermarkets	[REDACTED]

Gregory K. Talbott Bankruptcy Est.
Guardian Angel Trust
Gulfcoast Wonder & Imagination Zone
HaHA, Inc.
ItalKitchen International, et al
JetLev, LLC
Kerri A. Noyes Construction, Inc.
Knollcrest Construction Four
Knollcrest Construction Three
Konik, Inc
Latitude 360
Lee Printing, Inc.
LH Ross & Co.
Match Point Tennis, Inc.
MDCM Holdings, Inc.
MIA TV, LLC
Mile Marker Inc.
Millenium Health Group
Monmouth Condominium West 1, LLC
Naples Diagnostic Imaging Center
New Inner City Communities
NNN Realty Advisors, Inc.
North American Physician Consultants



Old Jupiter	[REDACTED]
P & S Associates General Partnership	[REDACTED]
Pan Horizon, Inc.	[REDACTED]
Pasha's Group, Inc.	[REDACTED]
PCA Medical Group, Inc.	[REDACTED]
Physicians Choice Laboratory Service	[REDACTED]
Professional Resources Systems	[REDACTED]
Refinery at Boca Raton, LLC	[REDACTED]
Regents Glen Bldg & Development LLC	[REDACTED]
Regents Glen Golf Course Srv	[REDACTED]
RTS Pacific Inc.	[REDACTED]
S & P Associates General Partnership	[REDACTED]
Sanare LLC	[REDACTED]
Security Financial & Inv.	[REDACTED]
Security Management Corp	[REDACTED]
Shooting Sports Pro Shop	[REDACTED]
Siddhi-Vinayak of Tennessee, Inc.	[REDACTED]
SoHo Design Operating Co., LLC	[REDACTED]
SPJ Investments, LTD	[REDACTED]
Switchboard of Miami, Inc.	[REDACTED]
Tecmarine Lines	[REDACTED]
Tick Tock, Inc.	[REDACTED]

Top Secret Nutrition, LLC



Traffic Sports USA Inc.



University of Southernmost FL, Inc



US Military Lending Corp



Venafin Financial Services



VPEC Utilities, LLC



Warsowe Acquisition Corp



Waterfront Terrace Developers



West Edge II, Inc.



West Edge, Inc.



Windmill Reserve Corp.



Wiremasters Electric, Inc.



Wwidemediaco, LLC



Zuus Media, Inc.



MM&A Reserve



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