



July 14, 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 July, 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 July 2017. The following is a list of accounts with balances as of July 31, 2017:

Aicon Yachts Americas, LLC	[REDACTED]
American Royal Arts Corp.	[REDACTED]
Amtext	[REDACTED]
APL Corporation	[REDACTED]
Ask Me About, LLC	[REDACTED]
Asset Manager	[REDACTED]
Botfly, Inc.	[REDACTED]
Broward Multispecialty Group, LLC	[REDACTED]
Butler & Hosch	[REDACTED]
Cal-Western Reconveyance, LLC	[REDACTED]
Capstar Industries, LLC	[REDACTED]
Chaps Hospitality	[REDACTED]

Chariots of Palm Beach	[REDACTED]
Compass Itech	[REDACTED]
Concrete Building Products, Inc.	[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]
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.	[REDACTED]

Guardian Angel Trust



Gulfcoast Wonder & Imagination Zone



H & S, Inc.



HaHa, Inc.



ItalKitchen International, et al



Jax Transfer, LLC



JaxCopy, LLC



Kerri A. Noyes Construction, Inc.



Knollcrest Construction Four



Knollcrest Construction Three



Konik



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

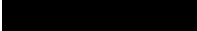


NNN Realty Advisors, Inc.

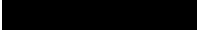


North American Physician Consultants	[REDACTED]
Old Jupiter	[REDACTED]
P & S Associates General Partnership	[REDACTED]
Pan Horizon, Inc.	[REDACTED]
Pasha's Group, Inc.	[REDACTED]
PCA Medical Group, Inc.	[REDACTED]
Physicians Choice Laboratory Service	[REDACTED]
Professional Resources Systems	[REDACTED]
Recovery Associates of the Palm Beaches	[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]
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]

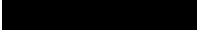
Top Secret Nutrition, LLC



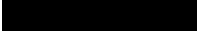
Traffic Sports USA Inc.



University of Southernmost FL, Inc



VPEC Utilities, LLC



Waterfront Terrace Developers



West Edge II, Inc.



West Edge, Inc.



Windmill Reserve Corp.



Wiremasters Electric, Inc.



Wwidemediaco, LLC



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