



January 10, 2018

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 December, 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 December 2017.

The following is a list of accounts with balances as of December 31, 2017:

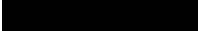
Aicon Yachts Americas, LLC	[REDACTED]
American Royal Arts Corp.	[REDACTED]
Amtext	[REDACTED]
APL Corporation	[REDACTED]
Arc-Rite, Inc	[REDACTED]
Ask Me About, LLC	[REDACTED]
Asset Manager	[REDACTED]
Botfly, Inc.	[REDACTED]
Broward Multispecialty Group, LLC	[REDACTED]
Butler & Hosch	[REDACTED]
Cal-Western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

Chaps Hospitality	[REDACTED]
Compass Itech	[REDACTED]
Concrete Building Products, Inc.	[REDACTED]
Custom Fabrication & Tanks LLC	[REDACTED]
D. Whittelsey, 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]
Enterprise Interior Construction	[REDACTED]
Estate of Victor Posner	[REDACTED]
Falcon Air Express, Inc.	[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]

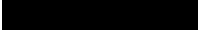
Gooding's Supermarkets	[REDACTED]
Gregory K. Talbott Bankruptcy Est.	[REDACTED]
Guardian Angel Trust	[REDACTED]
Gulfcoast Wonder & Imagination Zone	[REDACTED]
HaHa, Inc.	[REDACTED]
Hetsler Mediation & Valuation, Inc.	[REDACTED]
Histopath Lab, P.A.	[REDACTED]
ItalKitchen International, et al	[REDACTED]
Jax Transfer, LLC	[REDACTED]
JaxCopy, LLC	[REDACTED]
Kerri A. Noyes Construction, Inc.	[REDACTED]
Knollcrest Construction Four	[REDACTED]
Knollcrest Construction Three	[REDACTED]
Konik	[REDACTED]
Latitude 360	[REDACTED]
Max South Construction, Inc.	[REDACTED]
MDCM Holdings, Inc.	[REDACTED]
Mile Marker Inc.	[REDACTED]
Monmouth Condominium West 1, LLC	[REDACTED]
New Inner City Communities	[REDACTED]
NNN Realty Advisors, Inc.	[REDACTED]
Old Jupiter	[REDACTED]
Organizational Development, Inc.	[REDACTED]

OTB Architectural Elements	[REDACTED]
P & S Associates General Partnership	[REDACTED]
Pasha's Group, Inc.	[REDACTED]
PCA Medical Group, Inc.	[REDACTED]
Physicians Choice Laboratory Service	[REDACTED]
PremSCO USA, Inc.	[REDACTED]
Professional Resources Systems	[REDACTED]
Professional Surveys of Pinellas	[REDACTED]
Recovery Associates of the Palm Beaches	[REDACTED]
Regents Glen Bldg & Development LLC	[REDACTED]
Regents Glen Golf Course Srv	[REDACTED]
RS & E Holdings	[REDACTED]
RTS Pacific Inc.	[REDACTED]
S & P Associates General Partnership	[REDACTED]
Security Financial & Inv.	[REDACTED]
Security Management Corp	[REDACTED]
Siddhi-Vinayak of Tennessee, Inc.	[REDACTED]
SMMP Holdings, Inc.	[REDACTED]
SPJ Investments, LTD	[REDACTED]
Tecmarine Lines	[REDACTED]
The Wellman Group, Inc.	[REDACTED]
Tick Tock, Inc.	[REDACTED]

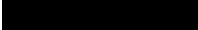
Traffic Sports USA Inc.



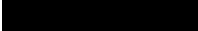
University of Southernmost FL, Inc



VPEC Utilities, LLC



Waterfront Terrace Developers



West Edge II, Inc.



West Edge, Inc.



Windmill Reserve Corp. DIP



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