



November 8, 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 October, 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 October 2017.

The following is a list of accounts with balances as of October 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]
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.



Guardian Angel Trust



Gulfcoast Wonder & Imagination Zone



HaHa, Inc.



Histopath Lab, P.A.



ItalKitchen International, et al



Jax Transfer, LLC



JaxCopy, LLC



Kerri A. Noyes Construction, Inc.



Knollcrest Construction Four



Knollcrest Construction Three



Konik



Latitude 360



Max South Construction, Inc.



MDCM Holdings, Inc.



Mile Marker Inc.



Monmouth Condominium West 1, LLC



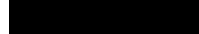
Naples Diagnostic Imaging Center



New Inner City Communities



NNN Realty Advisors, Inc.



Old Jupiter



Organizational Development, Inc.

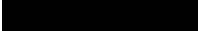


P & S Associates General Partnership

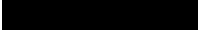


Pasha's Group, Inc.	[REDACTED]
PCA Medical Group, Inc.	[REDACTED]
Physicians Choice Laboratory Service	[REDACTED]
Professional Resources Systems	[REDACTED]
Recovery Associates of the Palm Beaches	[REDACTED]
Regents Glen Bldg & Development LLC	[REDACTED]
Regents Glen Golf Course Srv	[REDACTED]
RS & E 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]
Top Secret Nutrition, LLC	[REDACTED]
Traffic Sports USA Inc.	[REDACTED]
University of Southernmost FL, Inc	[REDACTED]
VPEC Utilities, LLC	[REDACTED]

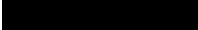
Waterfront Terrace Developers



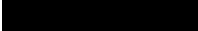
West Edge II, Inc.



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