



November 12, 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 October, 2018.

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 2018.

The following is a list of accounts with balances as of October 31, 2018:

American Royal Arts Corp.	██████████
Amtext	██████████
APL Corporation	██████████
Ask Me About, LLC	██████████
Auto 7, Inc.	██████████
Bimini Development of Village West	██████████
Botfly, Inc.	██████████
Broward Multispecialty Group, LLC	██████████
Butler & Hosch	██████████
Capstar Industries, LLC	██████████
Choice Radio Keys Corporation	██████████
Coral Springs Christian Academy, Inc.	██████████
Dade Medical College, Inc.	██████████

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]
JugoFresh Holding Corp.	[REDACTED]
Kerri A. Noyes Construction, Inc.	[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	[REDACTED]
NNN Realty Advisors, Inc.	[REDACTED]
Old Jupiter	[REDACTED]
P & S Associates General Partnership	[REDACTED]
Pain & Injury Medical Center, Inc,	[REDACTED]
Physicians Choice Laboratory Service	[REDACTED]

Pompano Pain & Injury Medical Center, Inc.



Prime Source Mortgage, Inc.



Professional Resources Systems



PSM Holdings, Inc.



R.A. Dean & Associates, Inc.



Recovery Associates of the Palm Beaches



Reel Tennis Davie, LLC



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



Susan S. Preston



Symplast LLC



Tecmarine Lines



Traffic Sports USA Inc.



University of Southernmost FL, Inc



VPEC Utilities, LLC



Waterfront Terrace Developers

[REDACTED]

West Edge, Inc.

[REDACTED]

Wild Rover Pub & Brewery, LLC

[REDACTED]

Wimbledon Health Partners, LLC

[REDACTED]

Windmill Reserve Corp. DIP

[REDACTED]

WWYH, Inc.

[REDACTED]

ZH Capital Holdings, Inc.

[REDACTED]

MM&A Reserve

[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