



December 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 November, 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 November 2017. The following is a list of accounts with balances as of November 30, 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.



OTB Architectural Elements



P & S Associates General Partnership



Pasha's Group, Inc.



PCA Medical Group, Inc.



Physicians Choice Laboratory Service



Premco USA, Inc.



Professional Resources Systems



Recovery Associates of the Palm Beaches



Regents Glen Bldg & Development LLC



Regents Glen Golf Course Srv



RS & E Holdings



RTS Pacific Inc.



S & P Associates General Partnership



Security Financial & Inv.



Security Management Corp



Siddhi-Vinayak of Tennessee, Inc.



SMMP Holdings, Inc.



SPJ Investments, LTD



Tecmarine Lines



The Wellman Group, Inc.



Tick Tock, Inc.



Traffic Sports USA Inc.



University of Southernmost FL, Inc



VPEC Utilities, LLC

[REDACTED]

Waterfront Terrace Developers

[REDACTED]

West Edge II, Inc.

[REDACTED]

West Edge, Inc.

[REDACTED]

Windmill Reserve Corp.

[REDACTED]

Wwidemediaco, LLC

[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