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December 17, 2020

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 30, 2020.

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 2020 The following is a list of accounts with balances as of November 30, 2020:

Allied Aerofoam Products, LLC	[redacted]
Amplify Clinical, Inc.	[redacted]
APL Corporation	[redacted]
Botfly, Inc.	[redacted]
Broward Discount Mattress, LLC	[redacted]
Capstar Industries, LLC	[redacted]
Certified Capital	[redacted]
Choice Radio Keys Corporation	[redacted]
Cinium Finance Corporation	[redacted]
Cinium Financial Corporation Services Corp	[redacted]
Cinium Holdings, LLC	[redacted]
Cinium Insurance Holdings, Inc.	[redacted]
Cinium Investment Services, LLC	[redacted]

Cinium RCA, LLC [redacted]

Cinium Risk Management, LLC [redacted]

Cinium Underwriter Services Group, LLC [redacted]

COEX Coffee International, Inc. [redacted]

Country Club of Orange Park, LLC [redacted]

Dedicated Resources [redacted]

DM World Transportation, LLC [redacted]

Durand Realty, Inc. [redacted]

Eagle Affiliates [redacted]

Eau Gallie-Melbourne Bowling Place [redacted]

Escobar Solutions, Inc. [redacted]

Estate of Victor Posner [redacted]

Estate of William Lewshane Hall [redacted]

Family Medical Supplies, LLC [redacted]

First Coast Road Rangers, LLC [redacted]

Florida Coalition Against Domestic Violence Foundation, Inc. [redacted]

Florida Coalition Against Domestic Violence, Inc. [redacted]

Good Wheels, Inc. [redacted]

Greyfox Construction, Corp. [redacted]

Guardian Angel Trust [redacted]

Hetsler Mediation & Valuation, Inc. [redacted]

Hollywood Pain & Injury Medical Center [redacted]

ILD, Corp [redacted]

Insearch Site Network, LLC [redacted]

Knollcrest Construction Four [redacted]

Knollcrest Construction Three [redacted]

Live Oak Storage Group, LLC [redacted]

Max South Construction, Inc. [redacted]

Meridien Holdco, LLC [redacted]

Meridien Research, LLC [redacted]

Midas Acquisition, LLC [redacted]

Midas Southeast, LLC [redacted]

Midas Utilities, LLC [redacted]

Mojofit, LLC [redacted]

Monmouth Condominium West 1, LLC [redacted]

MRI Holdco, LLC [redacted]

Neurostudies.net, LLC [redacted]

New Vision Cinemas, LLC [redacted]

New Vision Leitersburg [redacted]

Newman Broadcasting, Inc. [redacted]

NSM Florida Enterprises, LLC [redacted]

P & S Associates General Partnership [redacted]

Pain & Injury Medical Center, Inc. [redacted]

Penn Dutch Food Center, Inc. [redacted]

Penn Dutch Food Center II, Inc. [redacted]

Penn Dutch Food Center III, LLC [redacted]

Peterbrooke Franchising of America, LLC [redacted]

Pompano Pain & Injury Medical Center, Inc. [redacted]

Premier Exhibitions, Inc. [redacted]

Premium Precious Metals, LLC [redacted]

Prime Source Mortgage, Inc. [redacted]

Professional Resources Systems [redacted]

PSM Holdings, Inc. [redacted]

Quick Weight Loss Centers, LLC [redacted]

Regents Glen Bldg & Development, LLC [redacted]

Regents Glen Golf Course Srv [redacted]

Reliable Property Investments, LLC [redacted]

S & P Associates General Partnership [redacted]

Security Financial & Inv. [redacted]

Security Management Corp [redacted]

Senor Frogs Miami, LLC [redacted]

Seven Seas Spirit, Inc. [redacted]

Shri Raj, Inc. [redacted]

South Beach Cruises, Inc. [redacted]

SPJ Investments, LTD [redacted]

Strange Lathing & Plastering, Inc. [redacted]

Sullivan Bros Construction, LLC [redacted]

Summit Financial Corp.	[redacted]
Suncrest Stone Products, LLC	[redacted]
Supersonic of Florida	[redacted]
Town Star Holding, LLC	[redacted]
VPEC Utilities, LLC	[redacted]
Windmill Reserve Corp. DIP	[redacted]
Viva-Liz. Inc.	[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