



June 5, 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 May, 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 May 2018. The following is a list of accounts with balances as of May 31, 2018:

Aicon Yachts Americas, LLC	[REDACTED]
American Royal Arts Corp.	[REDACTED]
Amtext	[REDACTED]
APL Corporation	[REDACTED]
Application Consultants, Inc.	[REDACTED]
Arc-Rite, Inc	[REDACTED]
Ask Me About, LLC	[REDACTED]
Asset Manager	[REDACTED]
Auto 7, Inc.	[REDACTED]
Botfly, Inc.	[REDACTED]
Broward Multispecialty Group, LLC	[REDACTED]
Butler & Hosch	[REDACTED]

Cal-Western Reconveyance, LLC	[REDACTED]
Capstar Industries, LLC	[REDACTED]
Compass Itech	[REDACTED]
Concrete Building Products, Inc.	[REDACTED]
Coral Springs Christian Academy, 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]
Eagle Affiliates	[REDACTED]
Eau Gallie-Melbourne Bowling Place	[REDACTED]
Ecoflora	[REDACTED]
Elm Tree Investment Advisors	[REDACTED]
Enterprise Interior Construction	[REDACTED]
Estate of Victor Posner	[REDACTED]
Estate of William Lewshane Hall	[REDACTED]
Expedited Exempt, Inc.	[REDACTED]
Falcon Air Express, Inc.	[REDACTED]
First Stop Urgent Care	[REDACTED]
FMI Automotive, LLC	[REDACTED]

Fresh Quest, Inc.	[REDACTED]
GAR International Corporation	[REDACTED]
Garcia-Mathies Interiors, Inc.	[REDACTED]
George Levin Bankruptcy Estate	[REDACTED]
GFNN, Inc.	[REDACTED]
Gold Coast Freightways, Inc.	[REDACTED]
Gooding's Supermarkets	[REDACTED]
Gregor Enterprises Inc.	[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]
Inland Container Acquisition	[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]
Lorion Beauty USA LLC	[REDACTED]

Latitude 360	[REDACTED]
Master Painting & Remodeling Inc.	[REDACTED]
Max South Construction, Inc.	[REDACTED]
MDCM Holdings, Inc.	[REDACTED]
MEI Development Corp.	[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]
Primary Care Associates Holdings	[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]
Symplast LLC	[REDACTED]
Tecmarine Lines	[REDACTED]
The Wellman Group, Inc.	[REDACTED]
Tick Tock, Inc.	[REDACTED]
Traffic Sports USA Inc.	[REDACTED]
University of Southernmost FL, Inc	[REDACTED]
VPEC Utilities, LLC	[REDACTED]
Waterfront Terrace Developers	[REDACTED]
West Edge, Inc.	[REDACTED]
Windmill Reserve Corp. DIP	[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