

# BESHARA, P.A.

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Bernie Kiesel  
Katz, Daitzman & Kiesel CPAs, LLC  
555 Winderley Place, Suite 114  
Maitland, FL 32751

September 15, 2010

**RE: Thank you for all your assistance and representation**

Dear Mr. Kiesel,

I hope this letter finds you well.

Thank you for your advice and guidance during our last conversation. I found the information you gave was most interesting and enlightening.

I would like to personally thank you for all your assistance and representation in regard to financial and tax advice, dealings with the IRS in regard to tax filings, and your always easy to understand explanations of a complicated tax system.

Your professional support and availability has given us peace of mind and confidence in moving forward with our business plans and objectives.

Thank you again. We will be very pleased to recommend you and your accounting firm without hesitation.

Sincerely,



Edward C. Beshara  
Managing Partner, Beshara P.A.  
President of the BACC Orlando