

Vision Financial Group CPA's, LLP.

April 6, 2015

1131 Campus Drive West

Morganville, New Jersey 07751

Attn: Mr. Jake Ansel

Re: Letter of Recommendation

Dear Jake,

I wanted to take this time to thank you and your team once again for all the hard work in taking care of all of our past issues/notices, etc. with both the IRS and NY State. Within just a short number of weeks all of our issues are behind us and now we can focus on running our new business.

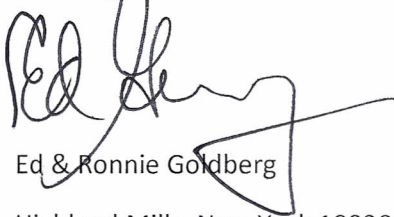
Your care, understanding, promptness, and not making us feel foolish for asking questions, cannot be forgotten. No matter what time of day it was, you always took the time to respond to a question.

You and your entire team needs to be commended for a job well done!

I highly recommend Vision Financial Group CPA's, LLP to anyone in need of an accounting firm who wants to be treated with respect.

Thank you very much.

Best Regards,

A handwritten signature in black ink, appearing to read "Ed & Ronnie Goldberg". The signature is stylized and includes a large, sweeping flourish that extends to the right and then loops back down.

Ed & Ronnie Goldberg

Highland Mills, New York 10930