

**CMS FINANCIAL SERVICES CORP.
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To whom it may concern:

I am delighted to recommend Ansel & Slotopolsky, LLP without reservation or qualification.

I met Jake, Mike, and the rest of the team last year, when they were able to step in mid-stream for us to take on our statutory and GAAP audits and also our Federal and multi-state income tax preparation. Their quick grasp of our complex corporate structure and unique insurance regulatory requirements enabled our firm to complete our audits in a timely manner, with exceptional outcomes. Even our tax filings were completed in time without any need for extensions!

The entire audit team is always professional, courteous, and responsive to my staff's needs and questions. We have quickly developed a working rapport that is imperative to managing a strong audit engagement.

We have also found that our engagement price estimates closely match our ultimate billing, which is remarkable considering the need for the team to completely learn our intricate business model and operational framework, while embarking on the engagement mid-course after we switched firms.

On behalf of my board and management team, I highly recommend Ansel & Slotopolsky, LLP/ Vision Financial Group CPAs for your accounting, audit and tax preparation services. If you have any questions or would like to discuss this exceptional firm, please do not hesitate to contact me.

Best regards,



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