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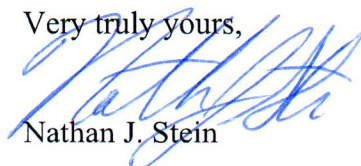
**Re: Gratitude**

Dear Jake:

I write to thank you for the services you have provided to our mutual clients over the years. You and your partner, Michael Slotopolsky, CPA, have composed creative and intelligent solutions for our clients to save tremendous amounts of tax dollars. Your careful attention to detail and outstanding client service has made it a pleasure to work together.

I have tremendous respect for Vision Financial Group, CPAs. Should any of your prospective clients wish to speak to me about the value of your services, please do not hesitate to have them contact me.

Very truly yours,



Nathan J. Stein