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June 22, 2012

David Y. Wolnerman, Esq.
White & Wolnerman, PLLC
110 E. 59th Street, 25th Floor
New York, N.Y. 10022

**Re: Jacob Ansel and Michael Slotopolsky of
Vision Financial Group CPAs**

Dear Mr. Wolnerman:

I write this letter of recommendation in support of Jacob Ansel and Michael Slotopolsky, principals of Vision Financial Group CPAs. I have worked with Mssrs. Ansel and Slotopolsky for nearly a decade on literally hundreds of different clients and thousands of different matters. In fact, several of my partners in the tax, trusts, corporate, intellectual property and bankruptcy departments have worked with Mssrs. Ansel and Slotopolsky on various matters and issues and they have come up with very creative and intelligent solutions resulting in savings of scores of tax dollars for clients. In short, Mssrs. Ansel and Slotopolsky's work is nothing short of exemplary. Through careful attention to detail and outstanding client contact, it has been an absolute pleasure to work together with Mssrs. Ansel and Slotopolsky.

In general, I do not like to provide recommendations. However, Mssrs. Ansel and Slotopolsky are the exception to my general rule. They come highly recommended by me. In fact, if there is ever a need for a client of mine to engage an accountant or to replace their current account, I always refer such clients to Mssrs. Ansel and Slotopolsky. The clients are always completely satisfied with such a referral.

Thus, Vision Financial Group CPAs deserves my highest recommendation. If you have any questions or would like to discuss Vision Financial Group CPAs in greater detail, please do not hesitate to contact me.

Very truly yours,



Eric H. Melzer