



October 3, 2013

To Whom This May Concern:

I have had the pleasure of working with Jacob Ansel and his firm Vision Financial Group CPAs for the past ten years. In my former capacity as the principal stockholder of the company, Vigilant, Inc. we have utilized his forms services to prepare corporate tax returns, personal tax returns, tax planning and techniques, audited financial statements and SSAE 16 audit reports. In particular their work on the Audited Financial Statements and the SSAE 16 were excellent and above all professional. Their personal integrity, professional ability and pursuit of excellence are hard to come by and are a rare find in these economic times.

Additionally, due in large part to the efforts of Jake and Vision and the professionalism of our financial statements and books and records, we were successful in selling the business to Deloitte and Touche Ltd. in May 2013. Should you wish to speak to me in more detail, I'm happy to accommodate a conversation.

Regards,

A handwritten signature in blue ink, appearing to read "Mark Nicholson".

Mark Nicholson

917-952-1014 mobile

