

December 2, 2013

Dear New Client:

Thank you for choosing Nienow & Tierney, LLP to service your accounting, tax and related needs. We will work on your behalf to maintain the confidence you have in us by selecting our firm.

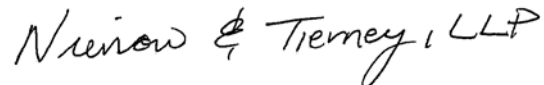
In order for us to compile a complete file for you, please provide copies of the following documents, if applicable:

- _____ Nienow & Tierney, LLP Client Information Form
- _____ Nienow & Tierney, LLP signed engagement letter
- _____ Depreciation schedules
- _____ Copies of your individual tax returns for the last three years
- _____ Copies of any gift or estate tax returns filed for the last three years
- _____ Employment agreement and/or stock option plans
- _____ Tax elections and related approvals
- _____ Copies of taxing authority audit reports
- _____ Will/Trust agreement
- _____ Life insurance and/or estate planning documents

Thank you again for choosing Nienow & Tierney, LLP. We look forward to a long and mutually satisfying relationship.

Should you have any questions or concerns regarding your account or our services, please contact our office.

Very truly yours,



Nienow & Tierney, LLP