October 24, 2012

Name of Client

Address

Re: U.S. SEC Filings – Independent Audit Firm

To Whom It May Concern

It has come to the attention of the (Name of Board) that your company has utilized (Name of Firm/CPA) to perform your company’s Independent Audit for U.S. Securities and Exchange Commission (SEC) filings.

According to the records of the (Name of Board), (Name of Firm/CPA) has not registered as an out of state CPA firm in Nevada. Nevada Revised Statutes provides that a firm may not provide attest services for a client with its principal office in Nevada without obtaining a firm license from the Board. Signing a Report of Independent Audit Firm for a publicly traded U.S. company’s SEC filing is considered an attest service and failure to register is a violation of Nevada law.

This correspondence is sent to advise you of the requirements in the event this firm is still providing attest services for your company. Additional information regarding the registration requirements can be found on the Board’s website at [www.nvaccountancy.com](http://www.nvaccountancy.com) under the practice privilege section of the website.

The Board appreciates your assistance with the above. Please do not hesitate to contact the Board office if further clarification is needed.

Sincerely,

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