October 24, 2012

Firm Name

Firm Address

Re: Firm Registration Required

Managing CPA Partner:

It has come to the attention of the (Name of Board) that your firm,

(Name of Firm), has provided attest services for companies with their principal offices in the State of Nevada. According to the company filings (copy enclosed), your firm was engaged as the auditor for the following companies:

(Name of companies/clients)

According to the records of the Board, (Name of Firm) 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.

If you are still providing attest services for the above clients or any other clients with a principal office in Nevada you must register with the Nevada Board. A partner must obtain licensure prior to the firm obtaining registration. You can obtain license and registration information by register your firm by visiting the Board’s website at [www.nvaccountancy.com](http://www.nvaccountancy.com).

Please respond within 10 days of this letter indicating corrective action will be taken. The Board appreciates your assistance with the above request. Please do not hesitate to contact the Board office if further clarification is needed.

Sincerely,

Xxx

xxx

Enclosure