



MIRONOV, SLOAN & PARZIALE, LLC
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

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May 8, 2009

Dear Client:

I wish to inform you that I will be stepping down as the Firm's Managing Partner on January 1, 2010. I intend on being actively involved in the Firm in various capacities for years to come. It has been a pleasure and honor to serve the Firm as Managing Partner for the past 11 years.

I am happy to announce that James V. Boland will be the next Managing Partner. Jim will serve as the Managing Partner effective January 1, 2010. Jim has been with the Firm for 21 years and has recently been assisting me with the operations. I am sure that he will do an excellent job as Managing Partner, and I look forward to continuing to work with him. I am confident in his ability to do an outstanding job and continue to make our great Firm even better.

It has been a pleasure to have served this Firm as Managing Partner, and I anticipate the continued success of Mironov, Sloan & Parziale, LLC as we move forward.

Sincerely,

Seth D. Sloan

Seth D. Sloan, CPA

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