

June 26, 2017

To whom it may concern:

We recently engaged Baker, Shore, & DiLorenzo to perform a review of our sales tax payments. Initially, there was a bit of reluctance on our part. First, there was skepticism regarding the amount of time we were going to have to devote to the process. In addition, we felt confident that our accounts payable practices were solid, making the time commitment to the review questionable.

Not only was our staff involvement minimal, but Joe DiLorenzo uncovered a number of invoices that we had erroneously been paying sales tax on. The total refund that resulted from his work was over \$23,000. When questioned about some of his findings, Joe took the time to explain the reasoning behind the exemption and provided us with the NYS sales tax documentation that supported the exemptions.

The entire firm has been very responsive to questions and assisting us in this process. They have offered to be an ongoing resource for us to reach out to as well. I would highly recommend the firm to anyone who has not had a recent review of their sale tax payments. We have already requested that they keep us in mind for another review in 2-3 years.

Sincerely,



Sam Summerville, Controller