



July 25, 2016

Re: Letter of Recommendation for Baker, Shore & DiLorenzo, LLC

To Whom It May Concern:

Let me first say we were a little leery about considering having a Sales and Use Tax Review since we had a bad experience in the past with this type of audit taking up a huge amount of our employee's time with very little return, after the audit fee and future savings fees charged.

Working with Baker, Shore & DiLorenzo LLC was a pleasure. The audit took very little involvement on our part. Once we did an overview of our Accounts Payable System they worked independently. They educated us in the areas we were neglecting to take advantage of sales tax exemption on production related expenses, advertising/promotional expense, software services and utilities and as a result we have changed our procedures to insure we will take advantage of these savings in the future.

With the ever changing laws in New York State this is a great way to make sure you are in compliance and we highly recommend using the services of Baker, Shore & DiLorenzo LLC.

Sincerely,

A handwritten signature in blue ink that reads 'Gary M Toomey'.

GARY M TOOMEY

Chief Financial Officer

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