



February 1, 2016

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To Whom It May Concern:

As Head of Finance for Von Roll USA, Inc. I am regularly tasked to come up with objectives to reduce expenses on the company level. Together with my Accounting Manager, Katie Epting, we reviewed several avenues to explore. One area which we both felt was a potential area of weakness was sales tax and whether or not we were under-utilizing our exemptions as a manufacturer. With a small finance staff and relatively complex tax laws for NY State we looked for outside help.

We had two companies that we met with and it was instantly clear to us that Baker, Shore & DiLorenzo was going to be the option for us. Michael Sans was very courteous and professional and explained the entire process in great detail. The review was promised to be non-invasive of our staff's time and resources and no monetary risk as well. It did not feel like a pushy sales-pitch which was a welcome change compared to the other company that we were considering.

When it came time to schedule time for the sales tax review they were very flexible and understanding with our schedules. During the review Michael Holt was very thorough and I feel like we walked away with a much better knowledge of exemptions that we missed in the past and some things to look for going forward. As promised the review did not take away any significant time from Katie, myself, or our staff. The findings were more considerable than we had even expected. We consider this to have been a huge success for two reasons. First Baker, Shore & DiLorenzo has filed 2 separate sales tax returns and have recovered roughly \$75,000 for Von Roll thus far. Secondly, through the knowledge we have gained and with the seminar which will further educate the departments outside of finance in the near future, we will have a better understanding and should be able to avoid paying unnecessary sales tax going forward.

From start to finish I am extremely pleased and would recommend Baker, Shore and DiLorenzo to any business that has any doubts on their sales tax status.

Sincerely,

A handwritten signature in black ink, appearing to read 'Matt Couture'. The signature is fluid and cursive, with a large loop at the end.

Matt Couture, Finance Manager of North America