



Fred Wunning
Corporate Controller & Director of Tax
Latham Pool Products, Inc.
787 Watervliet Shaker Road
Latham, NY 12110

To whom it may concern:

Most companies would not likely consider a sales & use tax review for recovering significant amounts of tax expense, let alone make it a priority. However recently, we decided to do just that and put Baker, Shore & DiLorenzo to the test. Not only were we extremely pleased with their results but we also appreciated the minimal time requirement on our part throughout the process.

Their extensive knowledge of New York State sales tax law and regulations as well as their experience in negotiating with NYS sales tax auditors became apparent during a NYS sales tax audit we were under at that time. One major area in question by NYS was on sales tax related to our utilities. Mike Holt and Joe DiLorenzo reviewed our utilities information, conducted an analysis of our exempt and taxable use and presented their findings which were accepted by the New York State tax department. This resulted in the correct assessment of our utilities.

Additionally, they took the time to educate us with a customized seminar. Their handouts and presentation were specifically designed for our company, based on areas identified as a result of their review and covered procedures, laws and guidelines. Additionally, specific vendors and practices were discussed in order to make immediate corrections to issues exposed during their review. I'm confident we will experience future savings through enhanced sales tax compliance thanks to this extra effort.

Overall, I feel we have benefited greatly from their expertise, and moving forward, my team feels more confident that we are in compliance with NYS sales & use tax law.

I highly recommend them.

Sincerely,

A handwritten signature in black ink that reads "Fred Wunning". The signature is written in a cursive style with a large initial "F".

Fred Wunning
Corporate Controller & Director of Tax