

Wright Ford Young & Co.

Certified Public Accountants and Consultants, Inc.

April 29, 2011

SUBJECT: Wright Ford Young & Co.'s New Association

Dear Client:

We are pleased to announce that we have applied for and been accepted into an exclusive network of CPA firms called MGI International. MGI is an international association of independent accounting firms with members throughout the United States and the rest of the world. This association greatly expands our national and international client service capabilities to help better meet your needs.

We at Wright Ford Young & Co. appreciate the continued opportunity to serve you and your organization and are working hard to ensure we remain your trusted advisor. We believe this association with MGI further strengthens our ability to provide you solutions to worldwide tax and accounting issues.

About MGI International

With 286 member offices in 82 countries, MGI International is one of the largest alliances of independent auditing, accounting and consulting firms in the world. MGI members are recognized in their communities and abroad as providers of the highest quality service and as standards setters for professional commitment and integrity. What brings MGI members together is a shared vision of quality client service and the ability to draw from the resources and international knowledge of other members.

Membership within MGI is exclusive, as the association only admits firms that meet high standards of professional and operational excellence. To be accepted, all MGI firms must pass a quality control review. Existing members are also periodically reviewed to ensure MGI's high standards are maintained.

Why This is Important to You

We realize that to remain competitive around the world, today's businesses need to draw upon a variety of resources. Our association with MGI International allows us to access its network of member firms to rapidly provide you current information on worldwide business practices, international tax solutions, and strategic alliance opportunities. In addition, our affiliation with MGI allows us to partner with other member firms in the U.S. to effectively address regional issues you may be facing.

With more of our clients developing international aspects to their business, our use of the MGI International network allows us to serve you more effectively. Our MGI affiliates provide us assistance with multi-state taxes, foreign taxes, foreign accounting, foreign banking requirements, and advice on local customs.

We hope you will contact us if you have questions about our association with MGI International. We look forward to meeting your needs now and into the future.

Very truly yours,

Wright Ford Young & Co.

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