

Estep Accounting Service, Inc. "Problem solving, the EASI way."

"Problem solving, the EASI way." 22431 P Drive South • Homer, Michigan 49245 Phone/Fax 517-568-4369

JERILYN ESTEP JAN BURRITT

TAX CONSULTATION AND PREPARATION GENERAL ACCOUNTING SERVICES

August 26, 2013

Dear Sirs or Madam

We are in receipt of your recent request for a bid for our accounting services. At this time we are not taking on any new clients.

Thank you for the opportunity to respond to your request.

Respectfully, Jurit

Jarr Burritt Office Manager