

# ARTHUR LANGER CPA

September 27, 2012

AKM Management  
260 Madison Avenue  
New York, NY 10016

To whom it may concern,

I am writing this letter as Mr. Claude Simon's CPA to estimate his income for the near future. The following is a summary of this information on an annual basis:

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|--|-----------|
| • W-2 Wages (Veratex Inc.)               | \$ 68,000 |
| • Interest & Dividend Income             | \$ 27,000 |
| • Rental Income (New property purchases) | \$300,000 |
| • K-1 Income from Veratex Inc.           | \$ 25,000 |

Please let me know if any further information is needed.

Sincerely,



Arthur Langer CPA