

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:

• 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