

ARTHUR LANGER CPA

August 8, 2012

To whom it may concern,

I am writing this letter as Mr. Claude Simon's CPA to certify his business holdings and certain financial information/income generated from each. The following is a list of this information:

- **Veratex Inc.** – A corporation formed in 1976 that is a contract manufacturer of knit goods for the apparel industry. Mr. Simon has generated a salary of \$55,200 each of the last 2 years while the business has earned \$7,545 and \$60,000 during the same time period.
- **VRTX Inc.** – A corporation formed in 1996 to manufacture the knitted goods for Veratex Inc. It has recently closed its operation as Veratex currently uses outside plants to manufacture its products. The business earned \$229,853 in 2010 and showed a loss of \$176,336 in 2011 during the wind down of operations. Mr. Simon did not earn a salary from this corporation.
- **160 Madison Ave Joint Venture** – A corporation formed in 1986 that owned a commercial building in NYC and rented office space to businesses. Mr. Simon did not earn a salary as the partnership earned \$229,853 in 2010 and showed a loss of \$97,000 while the building was being sold in 2011.

Please let me know if any further information is needed.

Sincerely,


Arthur Langer CPA