



CASH ACCOUNTING & TAX SERVICES

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TO WHOM IT MAY CONCERN:

This is to certify that the Nicaraguan CPA Firm **Gilder Cash & Asociados**, duly constituted under the Laws of the Republic of Nicaragua; the Office of the Comptroller General of Nicaragua and the Nicaraguan Public Accountants Association, is a **Member Firm** of CASH ACCOUNTING AND TAX SERVICES (CATS), legally established in Los Angeles County California since August 03, 2001, recorded or filed in official records #01 1403515 and Tax ID #594302803.

We are pleased to state that we provide technical assistance and quality control services to all financial and performance audits performed by *Gilder Cash & Asociados* in the Republic of Nicaragua, ensuring the end-products are released based on Generally Accepted Accounting Principles (GAAP), International Standards on Auditing (ISA) and International Accounting Standards (NIAs).

We also provide on a yearly basis, several training programs to local staff to maintain a high-quality performance in all audit and accounting engagements in Nicaragua nation-wide.

Should you need any additional information on the above, please do not hesitate to contact our office.

Gilder L. Cash, CPA, MBA
Chief Executive Officer.
Canyon Country, California.
November 29, 2010.

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