

Didawick & Knopp

Certified Public Accountants *PC*

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January 27, 2010

Dear Valued Client,

My partner, Joel A. Knopp, is leaving our practice May 15th of this year. After serious consideration, he and his family have decided to relocate to Florida. Joel began working with our firm in 1998, when it was still *Didawick & Phibbs, P.C.*, and later became my partner in 2001, after which the practice was renamed *Didawick & Knopp, P.C.* Joel will be missed by all of us here at Didawick & Knopp, P.C. The entire staff and I wish him well as he embarks on this next chapter in his life.

The success of our firm would not have been possible without the help of our excellent staff. The level of service that you have come to expect and deserve from Didawick & Knopp, P.C. would not be possible without a dedicated team of professionals focused on our most important asset – you, our client. Please be assured that this focus will not change in the future. We remain committed to providing quality professional services to all of our clients. Additionally, in order to make this transition as smooth as possible, Joel will remain available to provide consulting services to the firm after his departure.

It has been an honor serving you as a client and I look forward to many more years of our professional relationship.

Again, I sincerely wish Joel the best and I welcome any questions you may have during this transitional period.

Sincerely,

David W. Didawick, CPA
Managing Director