



We would like to take this opportunity to make you aware that Rozier, Harrington, & McKay has joined the American Institute of Certified Public Accountants (AICPA) Employee Benefit Plan Audit Quality Center. As part of our Center membership requirements and our commitment to quality, Steven Kimball has been named the firm's designated partner in charge of ensuring the quality of our employee benefit plan services.

At Rozier, Harrington, & McKay we are committed to achieving the highest quality and most efficient audits possible with our specialized team of auditors. We have over 15 years of experience in performing employee benefit plan audits.

We have joined the Employee Benefit Plan Audit Quality Center to gain access to comprehensive resources that will assist us in further enhancing the quality of your employee benefit plan audit. The Center membership will provide us timely information on a variety of technical, legislative and regulatory subjects that we can in turn apply to your employee benefit plan audit to help ensure compliance with the appropriate standards and changes in regulations.

By joining the Center, we are committing to adhere to the highest quality standards by voluntarily agreeing to the Center membership requirements, which include designating a partner responsible for our employee benefit plan audit practice, establishing quality control programs, performing annual internal inspection procedures, and making our peer review report findings publicly available.

Employee Benefit Plan Audit Quality Center membership allows us to continue our quality initiatives within our employee benefit plan audit practice and demonstrates our continued commitment to deliver the reliable, accurate information you need to prepare your plan's summary annual report and confidently manage your plan.

For more information visit the Employee Benefit Plan Audit Quality Center at <http://www.aicpa.org/EBPAQC>.

Please feel free to contact Steven Kimball at 318-442-1608 with any questions that you may have.

We appreciate your business and look forward to sharing the benefits of our Center membership with you.

Sincerely,

Steven Kimball
Certified Public Accountant