

# **EXHIBIT A**



**HDM TAX GROUP**  
Accountants & Tax Consultants

September 26, 2017

To whom it may concern,

We are the accountants for Mr. Joshua Cilano and his related entities and have been for the past 10 years.

Due to the varied nature and timing of Cilano's income, over the years, there have been disputes with the IRS concerning the amount of taxable income attributable to Cilano in a particular tax period. In my opinion, these were legitimate disputes that were sometimes resolved in favor of the IRS and sometimes resolved in favor of Mr. Cilano

Mr. Cilano currently owes \$96,000.00 in Federal Tax Liabilities plus penalties and interest. We are in the process of settling Mr. Cilano's Offer and Compromise with the Internal Revenue Service and we expect to have this case resolved in the upcoming weeks. We anticipate a settlement of about \$70,000.00 for Mr. Cilano.

Should you have any questions or concerns please feel free to contact me at any time.

Sincerely,



Lenin Herrera