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To Whom It May Concern:

Polaris International is pleased to recommend Art Audit as an esteemed firm, which provides auditing, tax and accounting services.

Art Audit has been an independent member of Polaris International since June 2008 and has met all the criteria required for membership. Polaris International is an international association of independent accounting and consulting firms with 200 member firms representing 90 countries throughout the world. Polaris members are leading firms in their respective locations and represent the highest standard of excellence and integrity.

Please do not hesitate to contact us if you have any questions or need any additional information.

Sincerely yours,



Julio Gabay
Executive Director
Polaris International