



DeSantis
Kiefer
Shall &
Sarcone
LLP

*Navigating the Road
to
Financial Security*

January 23, 2007

Anthony Holmes
Media Coordinator
Close-Up TV News, Inc.
150 Broadhollow Road, Suite 222
Melville, NY 11747

Best of Staten Island

Dear Anthony:

I would just like to thank you and Close-Up TV News for your consideration of profiling our firm on your television program. Your segment producer, Mr. Andrew Mark, was here Friday morning to conduct extensive interviews with the firm's partners. We appreciate the professionalism and courtesy extended by Andrew and yourself.

Thank you again for considering our firm for your program.

Very truly yours,

**DeSantis, Kiefer,
Shall & Sarcone, LLP**


/John M. Shall, CPA

JMS/hl