

Robert A. Berling Jr.
CERTIFIED PUBLIC ACCOUNTANT

Southgate Board of Education
Mr. James Palm
Wm. Blatt & Evergreen
Southgate, Kentucky
41071

July 25, 2012

Dear Client,


On July 23, 2012, I formed an association with John P. Walker, CPA of Van Gorder, Walker & Company, Inc. to be audit manager at his firm and to merge my audit practice into his firm. I have known John Walker for a number of years and hope to finish out my auditing career working with him at Van Gorder, Walker & Company, Inc. The firm already performs a number of governmental audits such as the cities of Cold Spring, Newport, Fort Mitchell, Park Hills, Southgate and Walton.

As part of this new arrangement, I will be working in and out of John's office in Erlanger. I will, however, continue to work with my clients in a similar manner as in prior years. You should expect my services, to you, to continue to be much as they have been in the past. I plan to be responsible for making adjusting entries, performing accounting tasks, and report preparation. However, there will be some minor changes, as the new firm will become the primary auditor.

The firm located is 3216 Dixie Highway, Erlanger, Kentucky, 41018. However, you can reach me at (859) 525-7760 or Fax (859) 525-7856. You can email me at rberlingjrcpa@insightbb.com. I am planning on keeping my tax practice at my present office.

As always, if you have any questions or concerns please feel free to contact me. I look forward to continuing to work with you and I hope to make this transition as easy as possible for all concerned.

Very Truly Yours,



Robert A. Berling Jr. CPA