



BAKER BUSINESS & TAX SOLUTIONS, PLLC

Memorandum

To: Amy Razor, NKCES

From: David Baker

As the outside accountant for NKCES, it is my recommendation they hire a controller to assist with internal financial management. This decision would streamline the internal processes and inevitably save NKCES money. I've also been involved in the budgeting process and this is a feasible decision based on their current budget.

If you have any questions or need further information, please don't hesitate to contact me via telephone at 859-817-9172 or email @ dbaker@bbtsllc.com.

Sincerely,

David Baker

Accountant, Baker Business & Tax Solutions, PLLC