VALDES, GARCIA, MARIN & MARTINEZ, LLP

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

MEMBER OF THE AICPA PRIVATE COMPANIES PRACTICE SECTION

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To All our Clients and Friends:

As you know, in September we were impacted by two powerful hurricanes. Hurricane Maria, one of the most devastating hurricanes that has ever passed across Puerto Rico, has caused catastrophic damages around the island. Our professional and staff personnel are safe and in good spirits. We appreciate all the expressions and support received from our Puerto Rico, USA, and abroad clients, colleagues and friends.

We wish to inform that, although our office premises at San Jose Building, 1250 Ponce de Leon Avenue in Santurce were severely affected, we have moved to a temporary office at 255 Ponce de Leon Avenue, MCS Plaza Building, Suite 808, San Juan, Puerto Rico 00917. Once the electrical power is restored in our offices in Santurce, we will contact all of you again.

Our mailing address continues to be P. O. Box 364831, San Juan, Puerto Rico 00936-4831.

Our telephone system is not yet functional but we have good internet connection. We can be reached via email at vgmmcpa@vgmmcpa.com and at our partners' and professional personnel's emails. Mobile communications continue at a low % of regular capacity. Therefore, cell phone service in Puerto Rico is still limited to some areas, but you can try to reach us that way as well.

We are grateful for the loyalty and trust you have placed on us over the years and look forward to continuing to serve your accounting, audit, and tax needs.

Sincerely,

The Partners and Staff at Valdes, Garcia, Marin & Martinez, LLP