

Deep Value Investment Research
Saint Louis, MO

To whom it may concern:

We were engaged by Deep Value Investment Research to review the below listed annual account value and contributions made to their Roth IRA brokerage account for the period ending December 31, 2011.

Year	Account Value as of December 31, 2011	Total Calendar Year Deposits
2011	\$218,838	\$0

Current Value as of January 14, 2010: \$229,199

After obtaining the account statement for the above period directly from the brokerage itself, we verified that the account values and contributions made are accurate as presented. We make no representations regarding the sufficiency of this information for investment decision making purposes. Past performance does not guarantee future results.

Charlene D. Moultrie

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January 14, 2012