



**Re: Compliance with the Gramm-Leach-Bliley Act of 1999**

In order to meet the requirements of the Gramm-Leach-Bliley Act of 1999, I am writing you this letter to make certain you are aware of the privacy policy of my firm.

It is the policy of Robert L. Borelli, CPA to handle the information you provide us with the utmost confidentiality and care. We will not disclose your personal and confidential information to anyone outside our firm without your express written permission to do so.

We maintain physical, electronic and procedural safeguards that comply with federal regulations to guard your nonpublic personal information.

Sincerely,

*Robert L. Borelli*

ROBERT L. BORELLI  
Certified Public Accountant

RLB/lmf