



**Levine & Company**  
*Certified Public Accountants*

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March 23, 2011

Dear Clients and Friends:

Many of you have heard the sad news that Michael Levine passed away unexpectedly last month. While we mourn Mike's loss, we are also committed to continuing the faithful service that Levine & Company has provided for over sixty years. We could not be prouder of the practice that Mike and his father Maury worked tirelessly to build, and we are determined to continue their legacy. To that end, we are pleased to announce that the practice has been merged with that of Jeff Tate, CPA, of Midwest CPA, LLC.

Over the past month, we have interviewed several accounting firms, undertaking a thorough search to find the best fit for our clients. In the end, we chose Jeff Tate and Midwest CPA not only because they share the same values we do, but also because they are focused on serving individuals and small to midsized businesses. Put simply, Jeff and his team will continue Mike's tradition of providing exceptional service and expertise with integrity.

We are also very pleased that Ray Lebowksi will join Jeff at Midwest CPA. Ray will continue to work with our clients as he has for over twenty years, and the services we have provided in the past will continue to be offered by the combined firm. To ensure a smooth transition, Midwest CPA will maintain the Levine & Company office through the end of May and provide the resources needed to continue uninterrupted service.

Again, we want to thank you for your past loyalty, and we hope you will join us in supporting the merger with our new firm, Midwest CPA, LLC. We are confident that Jeff, Ray, and the entire staff of Midwest CPA will create an environment you will be happy with, and we ask that you give them the opportunity to provide you with the excellent accounting and tax services to which you are accustomed. Should you have any questions about the merger, please feel free to contact Ray at 513/631-8933 or Jeff at 513/588-2830.

Sincerely,

A handwritten signature in cursive script that reads 'Sylvia Levine'. The signature is written in black ink and is positioned below the word 'Sincerely,'.

Sylvia Levine,  
on behalf the entire Levine family

**WDS Consulting Services, LLC**

**William D. Sciannamblo, CPA**

**3754 Hyde Park Ave.**

**Cincinnati, OH 45209**

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To Whom It May Concern:

For those who are considering transitioning their book of business to be serviced by another firm, I recommend you seriously consider Midwest CPA as your solution. I fully endorse Midwest CPA based on my positive personal experience and their proven track record of integrating businesses and understanding customer service needs.

In 2014, I decided to combine my accounting practice with another firm to increase my time to pursue other business ventures and provide succession planning for the service to my clients. I interviewed several accounting firms to find the best fit for my clients. My clients were not only my business, but also friends. After undertaking a thorough search, I chose to combine the practice with Midwest CPA not only because Jeff Tate and Bill Maney share the same values as I, but also because they are focused on serving individuals and small to mid-sized businesses.

I am pleased that Midwest CPA has continued to provide the high level of service and expertise with integrity that my clients were accustomed to. In fact, clients representing over 90% of billings continue to be clients of Midwest CPA. I have heard from my clients that the service level and transition has been accomplished with smooth resolve. I appreciate the care, responsiveness, and attention to detail that Jeff and Bill have shown in fulfilling their promise to provide excellent service.

Feel free to contact me if you would like more information.

Best Regards,



William D. Sciannamblo, CPA