

SINICROPI & HEALY, LLP

Certified Public Accountants

Established 1966

503 Murray Street
Newark NY 14513
(315) 331-1750

115 Fall Street
Seneca Falls, NY 13148
(315) 568-9868

37 Seneca Street
Geneva, NY 14456
(315) 789-2680

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Dear Clients and Friends:

We are pleased and excited to announce that Sinicropi & Healy, LLP has reached agreement with EFP Rotenberg, LLP, of Rochester, New York, for the combination of our respective firms. We expect that the transaction will be finalized by December 31, 2010.

Our firm began its professional practice in 1966. Its growth over the past 44 years has been predominantly internal, stemming from the referrals of our client base and those of other professionals. The growth and development of our professional staff has evolved in a similar manner. We have attracted high-quality, committed professionals and invested in their training, development and growth. As a result of those efforts, we have experienced good growth over the past several years. This has been in no small way also directly related to the success our clients have had in their business and personal pursuits.

EFP Rotenberg, LLP is one of the largest full-service regional accounting firms in the Rochester, New York and Finger Lakes Region. With offices in Rochester, Canandaigua and Corning, EFP Rotenberg, LLP is committed to the Western New York and Finger Lakes Regions. EFP Rotenberg, LLP shares the same values we do. Our combined firm will maintain the same level of personal attention and detail, while offering a comprehensive suite of professional services to our clients and continuing the tradition we have for excellent service, broad expertise, and an environment our clients and associates want to be a part of.

We will be able to provide you many new services and areas of expertise in the future. We look forward to discussing those in more depth with you. However, we remain committed to serving clients in the Finger Lakes Region and there are several things we want to point out that will not change:

- We will continue to operate from our current locations.
- You will continue to deal with the same professional and clerical staff.
- The services we have provided you in the past will continue to be offered by the combined firm.

If you have any questions, please feel free to contact our office at (315) 331-1750. We are confident that our new affiliation will serve us all well. We sincerely appreciate your patronage and look forward to continuing our relationship with you.

Sinicropi & Healy, LLP