EXHIBIT C

WRIGHT FORD YOUNG & CO.

Since its humble beginnings in 1973 as Robert Wright's one-person office, Wright Ford Young & Co. has maintained its small-firm values and personalized client care, even through significant growth. Our team members believe in respecting our team members and clients. To demonstrate that respect, we provide our clients with top value and care when they place their companies or personal wealth and future into our hands. Because of this individual care, many of our clients have become best friends and many of our friends have become best clients.

As our clients' needs expanded over the years, Wright Ford Young & Co. rose to meet them and developed our service areas into a full-service firm. Our strengths include financial audits; tax compliance; audit defense and strategies; estate and trust services; merger, acquisition, and divesture analysis and negotiation; and management advisory services.

Thanks to our humble beginnings and our personalized practice, we are able to deliver the agility and attention of a local firm while maintaining the expertise and worldwide network of a national firm. Our diverse team members serve on industry, advisory, and nonprofit boards; hold master of science degrees in taxation; and are actively involved in the community. For their myriad skills and specialties, one thing remains consistent: at Wright Ford Young & Co., we put people first.

The fee for preparation of the 2014 and 2015 income taxes returns is $7,750 per year.

Our hourly rates are:

Staff:	$100 – $150
Seniors:	$150 – $200
Managers:	$200 – $275
Directors:	$275 – $325
Partners:	$375 – $400

Tim Stephens – Senior Tax Partner

Tim Stephens is a partner in Wright Ford Young & Co.'s Tax Department. He has served the tax and accounting needs of real estate developers, managers and operators, as well as clients in manufacturing, distribution, and various professional service industries. His range of experience includes transaction analysis, planning, and structuring for partnerships, limited liability companies, disregarded entities and corporations. Prior to joining Wright Ford Young & Co. in 1997, Tim spent six years with the E&Y Kenneth Leventhal Real Estate Group in Newport Beach (formerly known as Kenneth Leventhal & Company).

Tim's accomplishments include assisting various clients with tax compliance issues and advising on tax efficient structures for mergers, acquisitions and reorganizations. He has significant experience advising on capital gain reporting strategies, income deferral and expense acceleration techniques. Tim is a client advocate who has represented and advised clients in all aspects of tax controversies, through the appeals and settlement levels, before the IRS and various state agencies.

Tim earned his Bachelor of Science degree in business administration and accounting from Chapman University, and his Master of Science degree in taxation from Golden Gate University. In addition to being a California CPA, Tim is a member of the California Society of Certified Public Accountants and the American Institute of Certified Public Accountants.

Tim is married with three children and enjoys golfing, cooking, and traveling.