



April 27, 2016

Mr. Jody Venkatesan  
*Managing Member*

Platinum Business Services  
8604 Garnet Rock Gate  
Laurel, Maryland 20723

Dear Mr. Venkatesan

Thank you for choosing Aronson LLC (Aronson) for this consulting engagement. As represented by our engagement letter, we conducted an assessment of the Platinum Business Services accounting system to complete the Standard Form 1408 (Pre-Award Survey of Prospective Contractor Accounting System Checklist).

FAR 16.301-3 requires a contractor to maintain an adequate accounting system for determining costs applicable to the contract. The major objective of this engagement is to obtain an understanding of Platinum Business Services' accounting system to determine if the design of the system is capable to meet the criteria of the Standard Form 1408. Our engagement procedures included a mix of inquiry of appropriate personnel, observation of the entity's operation, and inspection of relevant documentation; detailed tests of transaction were not necessary when determining design effectiveness. **The completed Standard Form 1408 is included in this package and demonstrates Platinum Business Services successfully meets the criteria.**

We were not engaged to and did not conduct an audit of Platinum Business Services' internal control over financial reporting, the objective of which would be the expression of an opinion, as part of our procedures. Our engagement included consideration of internal control and overall design of the accounting system as a basis for designing procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness. Accordingly, we express no such opinion.

Mr. Venkatesan, Managing Member, is responsible for management decisions and oversight of services we provide. Our assessment and completion of the Standard Form 1408 cannot be relied on to detect errors, fraud, or illegal acts that may exist now or in the future.

We appreciate the opportunity to present the accompanying report. Please do not hesitate to contact Nicole Mitchell, Partner should you have any questions at [nmitchell@aronsonllc.com](mailto:nmitchell@aronsonllc.com) or (301) 222-8231.

Best regards,

Aronson LLC

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