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May 25, 2016

State of New York
Authorities Budget Office
P.O. Box 2076
Albany, NY 12220-0076

To Whom It May Concern:

Our firm, Nugent & Haeussler, P.C. are the auditors for the Capital Resource Corporation which was established during 2015. The Corporation had limited financial activity during the year which consisted of one $250 deposit received for an application fee.

We received guidance from your office that a letter outlining the limited financial activity would be sufficient documentation that could be submitted in order to satisfy the annual filing requirement.

We trust that this letter is the appropriate documentation needed and that the filing requirement has been satisfied.

If you have any questions or need any additional information, please do not hesitate to contact me.

Regards,

Mark M. Levy, CPA