

February 2, 2014

Dear:

Please find enclosed a corrected 2012 Form 1099-DIV to re-characterize ordinary dividends as return of capital. This adjustment was determined subsequent to the filing of the original 2012 Forms 1099 and the corporation income tax return for the year ended September 30, 2013. The return of capital payment received must be applied to reduce the cost basis of your equity position in the Company. Any excess is long term capital gain.

Consult with your tax advisor to discuss the possibility of amending your 2012 income tax returns. If you have any questions, please do not hesitate to contact me.

Sincerely,

Robert R. Miller

Enclosure