



March 26, 2014

Mr. Steven Steele Chief Financial Officer Modagrafics, Inc. 5300 Newport Drive Rolling Meadows, IL 60008

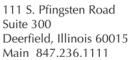
Dear Mr. Steele:

It was nice speaking with you this afternoon. Following is the requested information to assist the Board of Directors in making their decision to hire an accounting firm to perform Modagrafics' fiscal 2014 audit and tax work. We recognize that choosing a CPA firm is a difficult decision, and we want to make sure that you are comfortable and confident with our firm and the individuals that we have selected to handle your audit. We are working hard to earn your trust as we have the talent, capabilities, capacity and desire to work with Modagrafics.

- Firm History and Background Information See below for a brief description about FR&R and its
 history spanning nearly six decades. Cary just celebrated his 31 year anniversary with FR&R and
 today continues to work with many of the same clients from the 1980's now into their second
 generations.
- 2. DFK International Affiliation See below for information on DFK. FR&R has been actively involved in DFK's management and presently has individuals serving on various DFK committees. We have performed audits and due diligence of US subsidiaries of foreign owned companies and worked together with Group auditors. We understand the importance of communication with the group auditor and completing the work in a timely manner.
- 3. Audit Approach See attached for a brief discussion about our audit approach.
- 4. The FR&R Manufacturing and Distribution Team is headed by Cary Drazner and Gary Mills who will be the relationship and audit partners for Modagrafics. We have over 50 years combined experience in performing audits and consulting for manufacturers and distributors in various industries, including printing, with annual sales ranging in size from \$1,000,000 to \$600,000,000. Due to our extensive history with manufacturing companies, we focus the audit to address risk and eliminate nonessential audit procedures. We are experienced with inventory pricing methodologies and audit issues.

We are very pleased at the opportunity to work with you and gain your trust and respect. We know that working in today's global environment requires communications with clients and their professionals in other time zones and in foreign languages. We have been most successful in meeting those challenges with our international clients. Noshir Daruwalla, a lifelong partner at FR&R was born in Mumbai, India and is a great asset in communicating with our Indian clients and understanding the Indian culture.







If you have any unanswered questions regarding FR&R, we are available this week at a time to be arranged for a conference call, Skype meeting at either our office or at Modagrafics to answer all of your questions.

We greatly appreciate the opportunity to be a finalist in the selection process for Modagrafics' auditors and look forward to hearing from you soon. Please contact me directly at 847-282-6349 to discuss our firm's qualifications, and ways the FR&R Team can assist the Classic/ Modagrafics' Management Team to maintain its financial health and its continued success in the years to come.

Very truly yours,

