



**U.S. SMALL BUSINESS ADMINISTRATION**  
WASHINGTON, D.C. 20416

October 20, 2006

Eliot Lugo, President  
Accounting Resources, Inc.  
1180 6th Avenue  
New York, NY 10036

Dear Mr. Lugo:

Congratulations! Your firm has been certified as a Participant in the U.S. Small Business Administration's (SBA) 8(a) Business Development Program. Your nine (9) year program term begins on the date of this letter.

Additionally, your firm has been certified as a Small Disadvantaged Business (SDB) in the Federal Government's SDB program. Your term of participation in the SDB program is concurrent with your 8(a) Business Development certification.

During participation in the 8(a) Business Development Program, you will receive business development assistance from an assigned Business Development Specialist in the New York District Office located at 26 Federal Plaza, Suite 31-00, New York, New York 10278. The phone number is 212/264-4313. The District office will also be able to provide you with information on the SDB program and its benefits.

Your firm will become eligible to receive 8(a) Business Development contracts after you submit a business plan using SBA Form 1010C and receive SBA's approval of the plan. We are sending a copy of this certification letter to the SBA New York District Office. That office will send you the business plan form.

SBA requires that the President or Chief Executive Officer sign a Participation Agreement to show that he or she understands the conditions of 8(a) program participation. Please read the Agreement carefully, sign and date one copy and return it to the SBA New York District Office at the address shown in the third paragraph above. The second copy is for your records.

Even though your firm's approved North American Industry Classification System (NAICS) Code is 561310, your firm may be awarded contracts under other NAICS Codes, as long as the firm is qualified to perform the required service or task. In this regard, please note that contracts awarded under 8(a) Business Development Program authority generally result from the self-marketing efforts of participating firms. While your firm's acceptance into the 8(a)

Business Development Program is not a guarantee of contract support, SBA will make every effort to provide you with assistance in your marketing efforts.

During your participation in the 8(a) Business Development Program, I encourage you to take advantage of the Mentor-Protégé Program, the Federal Surplus Property Program and the extensive management and technical training available to you. Your local SBA District Office can provide additional information on these programs.

I welcome you as an 8(a) Business Development Program participant and wish you every possible success.

Sincerely,

A handwritten signature in black ink, appearing to read "Luz A. Hopewell". The signature is fluid and cursive, with a large initial "L" and "H".

Luz A. Hopewell  
Associate Administrator  
Office of Business Development