



THE CITY OF NEW YORK
DEPARTMENT OF SMALL BUSINESS SERVICES

ROBERT W. WALSH
COMMISSIONER

May 08, 2007

Eliot Lugo
Accounting Resources, Inc.
1180 Avenue of the Americas, 14th Fl.
New York, NY 10036

Re: MBE Certification
NYC Vendor ID: 0002125470
Tax ID: 02 - 0620007

Dear Mr. Lugo:

The Department of Small Business Services, Division of Economic and Financial Opportunity ("SBS/DEFO") has completed the review of your certification as a Minority-owned Business Enterprise with the New York & New Jersey Minority Supplier Development Council. We have determined that your firm meets the eligibility requirements of the City of New York Minority- and Women-owned Business Enterprise (M/WBE) Certification Program pursuant to Title 66, Chapter 11, Sub chapter B-D of the Rules.

Be advised that your certification remains in effect until the last business day of April 2008, but may be reviewed prior to the expiration date if there are any material changes in the company. Please remember that any changes in your company that affect ownership, managerial and/or operational control must be reported to SBS/DEFO within thirty (30) days of such changes. This includes changes of company name, business address, telephone numbers, principal products/services and bonding capacity. If your certification status is questioned by any public or private entity, please direct the inquiry to this office.

On behalf of Mayor Michael Bloomberg, Commissioner Robert Walsh and the Department of Small Business Services, I wish you the best in your business endeavors. If we can assist you further, please do not hesitate to call us at 212-513-6311.

Sincerely,

A handwritten signature in black ink, appearing to read "Alfred O. Milton".

Alfred O. Milton, Associate Director
M/WBE and LBE Certification
Division of Economic and Financial Opportunity

c. Phyllis Y. Atwater, Director of Certification



New York City Department of Small Business Services
Division of Economic and Financial Opportunity

MBE CERTIFICATE

Accounting Resources, Inc.


This certificate acknowledges that this company has met the criteria as established by the M/WBE Program at the New York City Department of Small Business Services and therefore is certified as a Minority-owned Business Enterprise (MBE).

Certificate Number: 50149 - 52007

Expires on: 4/30/2008


Michael R. Bloomberg, Mayor




Robert W. Walsh, Commissioner


Alfred O. Milton, Associate Director Certification