

Sunrise Accounting
64 Newton Avenue
Upper Township, N.J. 08321

January 31, 2009

Mr. John A. Delesandro, Supervisor of Licensing
Bureau of Code Services
New Jersey Department of Community Affairs
PO Box 816
Trenton, New Jersey 08625-0816

Dear Mr. Delesandro:

I have performed tax preparation for Mr. Albert Snyder and his amusement ride company since June 22, 1993. Therefore I have personal knowledge that Mr. Snyder has been a full time self-employed Amusement Ride operator from June 22, 1993 to the present. I am also aware that he has been in charge of all aspects of the amusement ride industry including assembly, maintenance and repair of all rides and attractions.

Respectfully,

Ima A. Countant
Owner/Operator

NOTARY AUTHORIZATIONS MUST INCLUDE:

"Subscribed and sworn to before me this day/month/year"
Printed Name and Address of Notary
State from which Notary is Commissioned
Date of Commission Expiration
Authorized Signature of Notary
Notary Seal