

Wendy's Tax & Business Service

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MAY 05 2011

Re: CABINET DEPOT, INC.

To Whom It May Concern:

I am the accountant for CABINET DEPOT, INC.

Please be advised that

- 1) Cabinet Depot, Inc. will be paying retail sales tax on 100% of revenues earned out of the company's sole location at 14 W. St. Charles Road in Lombard, IL.
- 2) And the company did not have any revenue from the retail but only had the wholesale revenue in the last quarter. That revenues earned averaged more than \$30,000 per month for February and March 2011.

If you have any questions, please contact us.

Sincerely yours,

Wendy Deng
Accountant