

ELLMAN & NICKERSON, LLP
CERTIFIED PUBLIC ACCOUNTANTS
1015 FOURTEENTH STREET
MODESTO, CALIFORNIA 95354

May 13, 2024

Dear Client:

We are pleased to announce that we are affiliating our professional practice with Robert A. Hawks, Jr. Rob is a CPA who has lived and worked in our area for many years, and has a long-established full-service accounting practice with offices in Modesto and Sonora.

We feel that Rob's practice philosophy and style are a great fit for this merger. He is a well experienced practitioner, having begun his career in 1988, and a highly qualified professional who holds the designations of Certified Public Accountant (CPA), Enrolled Agent (EA), and Certified Valuation Analyst (CVA). In addition, he is a very pleasant and personable gentleman who truly enjoys helping and serving his clients.

This affiliation will be effective August 15, 2024. After the move, we will have a continued presence and involvement in client service for the immediate future as well as the upcoming tax season, and possibly beyond. In addition, Lori will be moving over to Hawks & Associates, CPAs. Her familiarity with your files and history will be an invaluable aid in the transition. We are confident that this arrangement will result in a smooth transition as you become acquainted with Rob and his staff, as well. It will also allow us the flexibility of a gradual transition toward retirement.

Rob and his wife, Jennifer, will be purchasing our office building at 1015 14th Street where they will continue to serve your tax needs.

We understand that changes are stressful, and we want to do everything possible to ease your concerns. We are available by telephone to answer any questions and discuss any issues you may have. Of course, you have the final decision as to whether or not your files are transferred to Rob and staff. However, we hope you will give them a chance, as we truly believe they will provide you with excellent service in the years to come. If for some reason you decide to go elsewhere, please let us know. Otherwise, we will assume that you agree for your file to be transferred to Hawks & Associates CPAs, Inc.

Enclosed is an introduction letter from Rob with a bit more information about himself, his family, and his professional career and practice.

We understand that, while this "exit strategy" and transition to retirement is very exciting for us, there will be consequences for you. We don't regard this lightly. Some of you have been with us for many years. Your support, loyalty, and friendship have been a tremendous blessing for which we are truly grateful. It has been our pleasure to serve you and assist with your tax matters. We want to wish you the very best, and look forward to staying in contact with you as much as circumstances allow.

We would like to invite you to an open house so you can meet Rob, Jennifer and their staff. The dates of the open house are the following:

Saturday, August 24

11:00 am to 2:00 pm

Tuesday, August 27

4:00 pm to 7:00 pm

Please RSVP to (209) 527-5652 if you plan to attend.

We look forward to seeing you.

With best regards,

A handwritten signature in cursive script that reads "Jerry, Mike and Lori". The signature is written in black ink and is positioned above the printed name.

Jerry, Mike and Lori



Hawks & Associates CPAs, Inc.

• think **BOLDLY** • plan **CAREFULLY** • execute **PRECISELY** •

Monday, May 13, 2024

Hello and it's nice to "meet" you, so to speak...

We are excited about Jerry and Mike transitioning toward retirement! We've been working hard on merger details for months now, and we're very happy that we can finally announce our plans for "HawksCPA" to begin taking over responsibility for your tax and accounting services later this year. We know we have a lot to learn about you and we look forward to meeting you in person soon, but for now we'll take a moment to provide you with a little information about our firm and professional practice history:

First of all, we want you to know that the team at HawksCPA is deeply committed to providing the highest quality professional service and personal attention to every client. Founder Rob Hawks has honored this commitment to our clients since 1988, and these values are thoroughly "baked in" to the firm. We also know that Jerry, Mike, and Lori have done the same. We believe our primary responsibilities to each and every client are essentially the same; to solve problems, to streamline bookkeeping and reporting, and (of course) to have you pay the lowest tax allowable! From the simplest to the most complex situations, this fundamental philosophy plays out again and again over the years.

The HawksCPA team currently includes 6 shareholders and a total of 17 people in our Sonora and Modesto offices, including CPAs, EAs, CPA candidates, tax preparers, bookkeepers, and administrative staff. Married since 1988, Rob and Jen Hawks govern the firm in a family-friendly style, with care and compassion for our staff as well as our clients. The leadership team also includes four of our long-time staff who were brought on as shareholders in January 2024. You can find more info about the whole team and additional history at www.HawksCPA.com

Because this brief letter can only scratch the surface as an introduction, we want to invite you to come meet us in person; accordingly, we've planned some "open house" dates for opportunities to get to know everyone in a low-key atmosphere (see dates below). If you'd rather have a private "meet and greet" in person, just call to make arrangements – please note we will be moving from our current location into the Ellman & Nickerson building on 14th Street later this year. You can also simply chat with us by phone or "zoom" or email if you have trouble getting in to meet in person. Any way you choose, we look forward to learning more about you, and to serving your ongoing tax and accounting needs. Thanks for taking the time to read this!

Very Truly Yours,

Robert A. Hawks, Jr. ("Rob")
President & CEO

Open House dates at 1015 14th Street:

Saturday August 24th from 11am to 2pm - and - Tuesday August 27th from 4pm to 7pm | rsvp to 209-527-5652