

To our valued clients:

Edwin C. Sigel, Ltd. is pleased to announce that we have changed our name to better reflect the broad range of services that we have been providing our diverse client base.

Our new name is **ECS Financial Services, Inc.**

We believe that our new name better demonstrates the diversity of our services. Services we provide have grown to include not only Accounting and Consulting, Tax Services and Planning, but also Lease Portfolio Management, Business Valuation, Recruitment Services, Litigation Support, Expert Witness Testimony, Web Design, and other services designed to meet the needs of individuals and closely held businesses.

Our name has changed but not our commitment to quality service.

We invite you to visit our new website www.ecsfinancial.com. ECS

FINANCIAL SERVICES, INC.

A handwritten signature in black ink, appearing to read "Sam Oliva". The signature is fluid and cursive, with a large initial "S" and "O".

Samuel N. Oliva, CPA,
CMA, CLP Managing
Partner