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To Whom It May Concern:

I am an attorney and the president & founder of American Caging, Inc. (ACI), a company that acts as a private bank lock-box for national non-profit organizations soliciting contributions from the general public. ACI is proud to serve the Minuteman Civil Defense Corps (MCDC) as a client with whom we share a vision and commitment to secure borders and to our American sovereignty. We share also a firm sense of responsibility to the faithful donors who have entrusted us to be good stewards of their generosity, and to work diligently to assist MCDC in achieving and fulfilling its mission and charitable purpose.

Since the day MCDC was incorporated, my company has acted as the comptroller and escrow agent for MCDC. Similarly, I have since the outset of the organization represented MCDC as legal counsel in seeking federal non-profit status, and to ensure compliance with all relevant state fund raising laws. As an attorney and former Certified Public Accountant, I have implemented procedures and controls for the collection and distribution of contributions on behalf of all our non-profit clients.

In short, we ensure that all contributions are timely and securely collected, counted and deposited into the MCDC bank account. We also provide complete transparency in the disbursement process by maintaining records and reports of funds collection and disbursements that are available for review to all authorized persons. While MCDC is a client of ACI, we are expected to act as an independent 3<sup>rd</sup> party to ensure funds are accounted for and used only for the purposes for which they were intended.

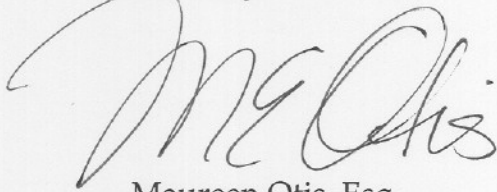
Attached is a copy of the most recent SAS 70 Report – ***“Report on Controls Placed in Operation”*** in accordance with Statement on Audited Standards Number 70, which was prepared by an independent CPA firm in Houston, Texas after reviewing ACI’s procedures and internal controls for collecting, depositing and disbursing contributions on behalf of our non-profit clients. Transactions by the MCDC national office, state and field operations are reconciled with our operations, and we ensure that all MCDC operations with respect to the

collection and disbursement of funds, conform in all important respects with ACI's accountability standards.

Perhaps the most salient point to note is that **no one single individual, agent, officer or founder of MCDC has the power to authorize a penny of funds to be allocated or disbursed on behalf of the MCDC organization.** All disbursements must go through an approval process involving the review and authorization of several people. Oversight and accountability is three-deep and rigorously documented throughout MCDC business transactions, on both the contributions and the disbursement sides of the ledger.

ACI thanks the Board, Officers and field leadership of MCDC for expressing without reservation full confidence in our proven professional standards and procedures. We in turn can testify in our roles as legal counsel, comptroller, escrow account agent and contributions cager for MCDC to the soundness of their corporate books and budget, and we commend the fine work and high standards exhibited in all our financial dealings with personnel, volunteers and other vendors responsible for overseeing and executing the Minuteman Civil Defense Corps mission.

Sincerely,

A handwritten signature in black ink, appearing to read 'M. Otis', written in a cursive style.

Maureen Otis, Esq.  
President, American Caging Inc.