



Dear Client:

It is with deep sadness that I share this news from Orange and Martorelli. My partner, Joe Martorelli, passed away on February 19, 2011.

Joe was an incredible man who guided this firm with the utmost integrity from the time he co-founded it with David Orange in 1992. He was also an inspiring mentor, an upstanding member of the community, a beloved family man and a true friend. To say he will be missed by so many, understates his actual impact on this world.

Orange and Martorelli was formed with a single principle in mind: To provide the highest level of personalized client service possible. This philosophy was Joe's primary concern. Staff members were carefully selected to uphold this priority. Joe wanted the firm to continue on and we will do everything possible to follow in his footsteps and make him proud.

We want you to know that Orange and Martorelli will keep Joe's legacy going. We carry forward the traditions that he developed and ingrained in his staff, to protect and advise with the same high level of service to which you have grown accustomed. In the coming days, as the firm settles into the next phase of business, please know you can count on us as you have over the years.

Please contact me directly should you have any questions.

Sincerely,

William L. Mainella, CPA