



Hearthstone CPA Group

Certified Public Accountants

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Principals
Larry A. Hurley, CPA
Neal K. Williams, CPA, MPAcc (tax)
Christopher J. Cook, CPA, CFP®
David H. Ball, CPA (retired)
Dennis R. Treger, CPA

November 5, 2019

Dear Clients:

I am writing to you to formally announce my retirement effective December 31st, 2019. As I commenced on my public accounting career in 1977, I never imagined that it would span four decades! My wife and I plan on spending some time travelling, visiting family (deferred too much due to our busy schedules) and simply living a well-rounded life not revolving entirely around two careers.

When my partner of many years (Dave Ball) became terminally ill in 2015, I wanted to merge Ball & Treger CPA's with a firm who could absorb our staff so that we could continue to take care of our clients. Hearthstone CPA Group has turned out to be a great client service firm as well as a great environment for our staff, with advancement opportunities not available at Ball & Treger.

I have listed below the partners and managers who will be assuming my responsibilities with regard to accounting/auditing and tax practice. I want to emphasize that the "team" who has actually been working with you will not change. These individuals will continue to interact with you and are familiar with your affairs and practices. When they need supervision, another opinion or some guidance, they will be consulting with the following instead of me:

- Larry Hurley, CPA – Audit Partner – Accounting and Auditing matters
- Joe Manjarrez, CPA, MS – Tax Manager – Individual and Corporate Tax Matters
- Chris Cook, CPA, CFP – Tax Partner specializing in Estate and Trust Matters
- Neal Williams, CPA, MPAcc (tax) – Tax and Accounting Services Partner
- Dina Chavera, CPA - Partner specializing in Medical Practices (Continues to service many of Dave Ball's former clients).

The staff accountants who have assisted me over the years in taking care of you include:

- Robin Andrews, CPA
- Sarah Andresen, CPA
- Nenita Matney, CPA
- Michelle Richie, RTRP

We have other professionals who can also assist you, if necessary. I am confident that this team will provide you with the service you expect from a professional CPA firm for years in the future.

Sincerely,

Dennis Treger, CPA