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February 13, 2024

Amy Turell
Dassault Systemes NY
350 Hudson Street
New York, NY 10014

Re: Proposal-Advertising Agency Service

To Whom It May Concern:

We have been asked by our client, Mower, to provide you certain information regarding their financial position.

We are independent certified public accountants with respect to Mower and have been engaged as the auditors for Mower since 1975. Based on our certified financial statement audits, Mower has always received an unmodified audit opinion and has continued to maintain a high net worth position in relation to their company sales. Mower's 2022 audited financial statements had income from operations over \$2,700,000 and cash provided from operating activities of \$7,700,000. They currently enjoy a substantial working capital base along with an available line of credit and lending agreement with Key Bank of seven figures. In addition, they have averaged capitalized billings in excess of \$172,000,000 over the past ten years.

We believe these key indicators are reflective of Mower's financial strength and past performance.

Very truly yours,

GROSSMAN ST. AMOUR
CERTIFIED PUBLIC ACCOUNTANTS PLLC

Steven J. St. Amour, CPA/ABV, CVA
Partner



Member of: American Institute of Certified Public Accountants
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