March 19, 2014

Mr. Bryan Linskey

BNY Mellon Asset Servicing

135 Santilli Highway

Everett, MA 02149-1950

Via Fax: 866-686-8251

Dear Bryan:

Please reverse the manual journal entry made during the 1/1/11 conversion in the amount of $3,766.03 (highlighted on the attached page). We do not foresee any future transactions that will reverse this entry. This reversal entry should be made in the current accounting period.

Please contact me if you have any questions.

Sincerely,

Mandy L. Hess

Controller

Attachment