

June 4, 2012

Ms. Sima Gellman Department of Technology City of Columbus 109 N. Front Street, 4th Floor Columbus, Ohio 43215

RE: Resource Associates of Nevada, Inc.

Dear Ms. Gellman,

I wish to confirm that Resource of Nevada, Inc. (RAI) has previously acquired BIP Software, Inc. In that transaction, RAI acquired all of the copyrights, trademarks and other assets of BIP Software, Inc. Resource Associates shall honor the existing contract price, terms and conditions with the City of Columbus.

As per your request, enclosed is a properly completed and duly executed Treasury Form W-9 specifying RAI's tax identification number.

Please let me know that you have received this letter and advise me of any additional information to make this transaction a smooth one.

Sincerely,

Stephanie Shirit Founder & CEO Resource Associates of Nevada, Inc.