



Citrin Cooperman & Company, LLP  
Certified Public Accountants

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July 31, 2024

Ms. Christina Bervaldi, CPPT  
Director of Finance  
City of Key West  
1300 White Street  
Key West, FL 33040

Dear Ms. Bervaldi:

Re: Citrin Cooperman & Company, LLP

This letter is a request for the assignment of the contracts listed below between the City of Key West and Keefe, McCullough & Co., LLP (KMC) to Citrin Cooperman & Company, LLP, as the acquirer of the attest assets of KMC.

"Citrin Cooperman" is the brand name under which Citrin Cooperman Advisors LLC and Citrin Cooperman & Company, LLP, independently owned entities, provide professional services in an alternative practice structure in accordance with applicable professional standards. Citrin Cooperman & Company, LLP (CCC) is a licensed independent CPA firm that provides attest services, and Citrin Cooperman Advisors LLC (CCA) and its subsidiary entities provide tax, advisory, and business consulting services. Citrin Cooperman Advisors LLC and its subsidiary entities are not licensed CPA firms. Citrin Cooperman & Company, LLP is not a subsidiary of Citrin Cooperman Advisors LLC.

Citrin Cooperman is currently the 18<sup>th</sup> largest accounting firm in the United States and is headquartered 50 Rockefeller Plaza, New York, New York 10020. The firm provides a variety of attest, tax, and advisory services through it nearly 3,000 partners and professionals in the United States and India.

Complete information about Citrin Cooperman may be found at [citrincooperman.com](http://citrincooperman.com).

On February 1, 2024, CCC acquired the attest assets of KMC through an Attest Asset Purchase Agreement. The purpose of the asset acquisition was to provide CCC with an opportunity to continue to provide attest services to the KMC clients. The partners and professionals of KMC became partners and professionals of CCA on that date and provide attest services through a management services agreement between CCA and CCC. A copy of the Attest Asset Purchase Agreement is provided with redactions to portions of the agreement that are highly confidential.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNL). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.

Ms. Christina Bervaldi

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In addition, an organization chart for CCA is attached to outline the structure of Citrin Cooperman as well as a Certificate of Insurance for CCC.

The partners and professionals of KMC represent the Fort Lauderdale office of CCC and will continue to serve their existing clients without disruption to services. Marc Grace will continue to serve as the engagement partner for the City of Key West with professionals that comprise the Fort Lauderdale office.

In order to ensure that attest services are not disrupted to the City of Key West, we respectfully request that the contract under Resolution No. 23-349 be assigned to CCC:

If you agree to the assignment of the contract, please sign and date in the space provided below.

We sincerely appreciate the opportunity to introduce you to CCC and continue to provide City of Key West with the highest quality service that you have come to expect from KMC.

CITRIN COOPERMAN & COMPANY, LLP

By:   
Name: Marc Grace  
Title: Partner

CITY OF KEY WEST

By: \_\_\_\_\_  
Name: Christina Bervaldi  
Title: Finance Director

*CR*