

James G. McGee, Jr.  
Attorney at Law

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Dear Mr. James Mc. Gee:

Our audit firm, Williams CPA Firm, PLLC is conducting an audit of our financial statements as of December 31, 2023. Please furnish to them the information requested below involving matters with respect to which you have been engaged and to which you have devoted substantive attention on behalf of Total Communicator Solutions (dba: Spark Compass) in the form of legal consultation, representation or other business-related purposes

Please prepare a description of all litigation, claims, and assessments. Materiality for purposes of this letter includes items involving amounts exceeding \$500 individually or in the aggregate. The description of each case should include the following:

- 1) The nature of the litigation, including identification of:
  - a) The proceedings.
  - b) The claim(s) asserted.
  - c) The amount of monetary or other damages sought. If no amounts are stated in preliminary case filings, please state.
  - d) Whether or not the potential damages are covered by insurance and, if so, to what extent (policy limits, deductibles, etc.).
  - e) The objectives sought by the plaintiff (if any) other than monetary or other damages (such as performance or discontinued performance of certain actions).
- 2) The progress of the case to date (in the process of discovery, trial, appeal, etc.).
- 3) How management is responding or intends to respond to the litigation, e.g., to contest the case vigorously or to seek out-of-court settlement.
- 4) An evaluation of the likelihood of an unfavorable outcome. To avoid potential misunderstandings of your opinion, please avoid vague phrases such as or similar to “meritorious defense,” “without substantial merit,” or “reasonable chance of dismissal.” If no opinion can be expressed, please state and explain the reasons.

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Mr. J. McGee, Esq

- 5) An estimate as to the amount or range of potential loss. It is important that you express an upper limit on possible and probable losses. If no range or upper limits can be expressed, please state and explain the reasons.
- 6) Also, please identify any pending or threatened litigation, claims, and assessments with respect to which you have been engaged but as to which you have not devoted substantive attentions.

#### Unasserted Claims and Assessments

We have represented to our auditors that there are no unasserted possible claims or assessments that you have advised us are probable of assertion and must be disclosed in accordance with [FASB ASC 450, Contingencies](#).

We understand that whenever, in the course of performing legal services for us with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, if you have formed a professional conclusion that we should disclose or consider disclosure concerning such possible claim or assessment, as a matter of professional responsibility to us, you will so advise us and will consult with us concerning the question of such disclosure and the applicable requirements of [FASB ASC 450, Contingencies](#) (excerpts of which can be found in the ABA's *Auditor's Letter Handbook*).<sup>i</sup> Please specifically confirm to our auditors that our understanding is correct.

#### Response

Your response should include matters that existed as of December 31, 2023, and during the period from that date to the effective date of your response. Please specify the effective date of your response if it is other than the date of reply. Please specifically identify the nature of, and reasons for, any limitations on your response November 15th, 2025. They would appreciate receiving your reply by that date with a specified effective date no earlier than September 12, 2025 . You may also be requested to provide updates to your written response at a later date. We authorize you to respond to a request for updates made directly from our auditors in connection with the audit of our financial statements as of November 15th, 2025 and for December 31, 2025 then ended. We appreciate your timely response to such requests. **Please email your response directly to our audit firm at [bruce@bewcpa.com](mailto:bruce@bewcpa.com)**

November 20, 2025  
Mr. J. McGee

Other Matters

Please also indicate the amount we were indebted to you for services and expenses (billed and unbilled) as of December 31, 2023.

Very truly yours,



Erik Bjontegard, Chairman