

DR. DAN'S, LLC  
P.O. BOX 786  
WEST BOYLSTON, MA 01583  
[info@drdanslipbalm.com](mailto:info@drdanslipbalm.com)

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**VIA E-MAIL ONLY [brobertson@longschaefer.com](mailto:brobertson@longschaefer.com) ONLY**

July 12, 2022

Brandon M. Robertson, CPA  
LangSchaefer  
9600 Colerain Ave., Ste. 204  
Cincinnati, OH 45251-2014

Re: *Dr. Dan's, LLC – Supplement to Previously provided June 24, 2022 Letter*

Dear Mr. Robertson:

This letter relates to a \$43,781.63 *Notice of Balance Due* (the "Notice") issued to Dr. Dan's, LLC this year by the State of California Franchise Tax Board for the 2017-2019 tax years. We understand that Tom Goodwin, formerly of your firm, spoke with the California Franchise Tax Board in June 2019 and was to complete appropriate State of California tax returns soon afterward. Apparently, those California tax returns were never prepared – resulting in California issuing the Notice.

Dr. Dan's has had to retain a separate tax attorney to determine what the basis for the Notice is. Based on that tax attorney's investigation, the State of California will rescind the Notice balance upon Dr. Dan's filing (soon) late Subchapter S returns for Dr. Dan's, LLC for 2017, 2018 and 2019 -- with the 2018 return marked "final" since that is the last year for 2018 California wages, and the 2019 return marked "final" as well with no income reported.

Since your firm has all necessary information in your system for these filings, we request that this letter engages your firm for the 2017, 2018 and 2019 State of California tax preparations referenced above. Once complete, please forward electronically so that Dr. Dan's can sign and submit, to Dr. Dan's, LLC, c/o Dr. Lilla Tilghman, at [lillatmd1@gmail.com](mailto:lillatmd1@gmail.com).

Since we have had to spend money to engage a tax attorney to determine a way to avoid paying over \$43,000, we respectfully request that you prepare the three years' filings for no additional cost. We also do ask that you retain all our financial data (including QuickBook reports) – and we will further advise you in the near future to forward same to our newly retained accounting firm.

Subject to the above, LongSchaefer will have no remaining duties, both tax and accounting oriented. LongSchaefer will provide only electronic copies to Dr. Dan's and/or its new accountant. Any additional duties outside of that specified in this letter will require a written agreement and retainer.

LongSchaefer has agreed to complete the referenced California tax returns electronically to Dr. Tilghman by July 20, 2022. Thank you for your invaluable assistance in this matter.

Sincerely,



Dr. Lilla Tilghman, Principal – Dr. Dan's, LLC

# LONGSCHAEFER

Certified Public Accountants and Consultants

*Tax, Accounting & Financial Services*

03/03/2023

To: Accountancy Board of Ohio, Charlene Nortey

The purpose of this letter is to respond to a complaint received on 02/15/2023 regarding allegations that Long Schaefer & Company, Inc. failed to provide records to Dr. Dan's, LLC. Dr. Dan's, LLC alleges that we failed to provide prior year's QuickBooks files. Our firm has attempted, on many occasions, to inform Dr. Dan's, LLC that we do not retain QuickBooks files on our internal servers as the cost of storing these files would be immense. Our policy is to obtain a QuickBooks backup or accountant's copy, perform the services we are engaged, i.e. reconciliations, depreciation entries, etc. and send a change file to our clients. We then use our internal software to import the QuickBooks file and generate financial statements, as we did for many years for Dr. Dan's, LLC. We have provided all requested information to Dr. Dan's, LLC per their request, with the exception of prior year's QuickBooks files as we do not retain them and they should be able to obtain this information from their own computer's.

We would also like to note Dr. Dan's, LLC and Long Schaefer & Co., Inc. had a disagreement on an income tax position during 2022 in which Dr. Dan's, LLC chose to obtain a new CPA firm as we failed to take this income tax position as we felt it was not valid. We feel this complaint is a means to cause our firm unwarranted harm and is simply unjust.

If you have any questions, please call me at (513) 245-0300.

Sincerely,



Michael W. Long, CPA/PFS  
Managing Partner

[www.longschaefer.com](http://www.longschaefer.com)

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