



Dear Clients and Friends of Kathleen J. Miller + Associates, Inc.,

We are excited to announce that effective July 19th, 2021, Kathleen J. Miller + Associates, Inc. will merge with NMS, Certified Public Accountants. With the ever-expanding complexity of our tax and accounting environments we felt this was the right time for us to expand our team and service offerings by merging into a CPA firm with a long and storied history in Northeast Ohio. While you will see some new faces at our new location, along with familiar faces, please rest assured that the high level of quality service you are accustomed to receiving will continue. We are excited about the benefits we will be able to offer you, our clients, that come with being a part of a larger, more robust firm.

There are a few things that we would like you to know about this merger:

NMS, Certified Public Accountants: First, a little bit about NMS, Inc. NMS is a full-service local accounting, tax and wealth management firm dedicated to serving and enriching Northeast Ohio. The firm was established over 25 years ago in Chardon, Ohio and has grown through various mergers and acquisitions. NMS has quickly grown to include locations in Mentor, Chardon, Twinsburg, Middlefield and Burton, Ohio. Joseph Michalski, CPA, CGMA, the Managing Director, started his career back in 1999 with the firm at its Mentor office and is dedicated to continuing to grow in and support the Lake, Geauga, and Summit counties our offices are located in. Please feel free to visit our website at www.nms-cpa.com to learn a little more about our firm and our staff.

The Merger: While we are excited to make this announcement, it does come with mixed emotions. As many of you know, Kathleen Miller passed away suddenly in June. The two firms had begun discussions several months ago and she and Terri Miller were very excited to start this new chapter in their lives. Both they and NMS were looking forward to working together to provide their clients with additional resources and new opportunities. While Kathleen will not be able to see this merger through, Terri Miller, her staff and NMS, in keeping with her wishes, will ensure this is a smooth transition for you the client. You will continue to work with the same people in the firm that you have in the past and the services that were provided to you in the past will also continue.

Office Location: On the effective date, we will be moving our offices to 8383 Mentor Ave. Mentor, Ohio, 44060. This office is located in the Old Village Hall building at the corner of Mentor Ave and 615 which was renovated by NMS in 2017. We are excited to be moving into this historical building which is conveniently located in the heart of Mentor.

Fee Arrangements: As we move through this transition, please rest assured that current price agreements will continue to be honored for clients currently on a fixed-price agreement. In addition, all clients will not see an increase in fees from the prior year assuming services requested are consistent with the prior year.

Tax Return Preparation Process: Please note all our tax returns are peer reviewed to ensure the highest level of accuracy possible. Therefore, we ask that you allow a minimum two-week turnaround for the preparation of individual tax returns. Corporate returns will have a greater range contingent upon complexity.

New Services: There are many new services and areas of expertise that NMS will be able to provide to you in the future. We look forward to discussing those in more depth with you at the proper time.

Most Importantly: We thank you for the continued trust you have placed in our team. We anticipate maintaining the valued working friendships that we have developed over the years and look forward to continuing to serve you in the future as you navigate the ever-changing landscape of our world.

We look forward to working together with you and NMS to handle all your accounting, tax, and financial needs. Please do not hesitate to call either of us directly at any time.

Terri Miller, EA

Joseph Michalski, CPA, CGMA

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