May 8, 2014

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Cindy Walton

148 Spencer Road  
Galveston, TX 35362

Dear Cindy,

Here are the contact numbers you were looking for. I hope to see you at the regional meetings next year.

Dave Villian Houston 414-6536

Kareb Fletcher Plainview 878-0206

Aggie Borennieesser Tyler 535-7366

Timothy Plamondon Abilene 818-4742

I would also like to take this time to provide some information regarding the near-future plans for our company and the potential for partnership with the company of Williams and Webber. While these things are still in the planning stage, I feel it is important to show transparency within the company and to attempt to alleviate any concerns and correct any rumors about R&B’s imminent plans. Please see the attached page.

As you can see that although the second quarter is not complete, the sales are consistently strong in all areas of the region and will continue to be. WillWeb has also stated that, with the right arrangement, it might be willing to consider re-branding its offices to eventually become R&B Accounting. It was suggested that at first, the WillWeb offices would be referred to as “a partner with R&B Accounting.” That would then become “a subsidiary of R&B Accounting” for a long enough period to ease any concerns of the major clients. Finally, the name would be changed to R&B Accounting.

When the two automotive giants Daimler-Benz and Chrysler came together (as Daimler-Benz bought Chrysler in 1998) it seemed like a perfect match. Daimler-Benz was renowned for its quality, and Chrysler had just completed record sales. The “marriage” of German quality and North American expertise in the van and SUV market would help both companies to grow.

When that did not happen, many blamed it on “cultural misalignment.” Not the cultural differences of the two countries, but the cultural differences of the two companies. Even though one company purchased the other, there was an attempt to keep the two operating, for the most part, as separate entities. Beneath it all, however, was a basic mistrust on both sides. They had been competitors for so long, and now they were “family.” Within three years, Chrysler was losing money at a dangerous rate and DaimlerChrysler Company was suffering cataclysmic losses trying to prop it up.

In review of this disaster, it was often pointed out that during any type of partnership (merger, acquisition, or strategic alliance), there are five main areas that need to be addressed.

• Leadership

• Governance

• Communication

• Business processes

• Performance reward systems

Both R&B Accounting and Williams and Webber need to be committed to these five key areas.

Warm regards,

Michelle Foster

Northern Division Manager