

EXHIBIT A

Davie Kaplan Agreement



July 31, 2013

Mr. Matt Crane, President
MFM Delaware, Inc. and Subsidiary
3300 SW 34th Avenue, Suite 112
Ocala, FL 34474

Dear Matt:

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will perform the following services:

1. We will compile, from information you provide, the consolidated annual and month-end balance sheets and the related consolidated statements of operations, changes in stockholder's equity, and cash flows of MFM Delaware, Inc. and Subsidiary for the year ended June 30, 2012, and issue an accountant's report thereon in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Management has elected to omit substantially all disclosures required by accounting principles generally accepted in the United States of America. Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America.

The objective of a compilation is to assist you in presenting financial information in the form of consolidated financial statements. We will utilize information that is your representation without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the consolidated financial statements in order for the statements to be in conformity with accounting principles generally accepted in the United States of America.

You are responsible for:

- a. the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America.
- b. designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the consolidated financial statements.
- c. preventing and detecting fraud.
- d. identifying and ensuring that the company complies with the laws and regulations applicable to its activities.
- e. making all financial records and related information available to us and for the accuracy and completeness of that information.

Mr. Matt Crane, President
MFM Delaware, Inc. and Subsidiary
July 31, 2013
Page 2

We will conduct our compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation differs significantly from a review or an audit of consolidated financial statements. A compilation does not contemplate performing inquiry, analytical procedures, or other procedures performed in a review. Additionally, a compilation does not contemplate obtaining an understanding of the company's internal control; assessing fraud risk; testing accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, or the examination of source documents (for example, cancelled checks or bank images); or other procedures ordinarily performed in an audit. Accordingly, we will not express an opinion or provide any assurance regarding the consolidated financial statements being compiled.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts. However, we will inform the appropriate level of management of any material errors, and of any evidence or information that comes to our attention during the performance of our compilation procedures, that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

If, for any reason, we are unable to complete the compilations of your consolidated financial statements, we will not issue reports on such statements as a result of this engagement.

2. We will also prepare the federal, Florida and Georgia income tax returns for MFM Delaware, Inc. and Subsidiary for the year ended June 30, 2012.

You are responsible for assuming all management responsibilities, and for overseeing any bookkeeping services, tax services, or other services we provide by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

David C. Pitcher, CPA/PFS is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees are based on the number of hours spent and the staff positions of the individuals assigned. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Mr. Matt Crane, President
MFM Delaware, Inc. and Subsidiary
July 31, 2013
Page 3

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed letter and return it to us.

Very truly yours,

DAVIE KAPLAN, CPA, P.C.



David C. Pitcher, CPA/PFS

dcp/lah

Enclosures



Mr. Matt Crane, President

9-25-13

Date



December 2, 2013

Mr. Matt Crane, President
MFM Delaware, Inc. and Subsidiary
3300 SW 34th Avenue, Suite 112
Ocala, FL 34474

Dear Matt:

The purpose of this letter is to clarify the nature and extent of the tax services we will provide and to confirm the terms of our engagement with you as the responsible person for the projects listed herein.

Our engagement will be designed to perform the professional services of preparing the income tax returns and supporting schedules from information that you provide to us and to perform any bookkeeping necessary for preparation of the income tax returns.

Specifically, this includes the items listed below:

<u>Entity Name</u>	<u>Project</u>	<u>Fiscal Year End</u>
MFM Delaware, Inc. and Subsidiary	Consolidated Federal and Florida Income Tax Returns	6/30/12, 6/30/13, 7/1/13 through dissolution
Waverly Minerals, Inc.	Georgia Income Tax Returns	6/30/12, 6/30/13, 7/1/13 through dissolution

Our work in connection with the preparation of the income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. However, should we find any irregularities or unusual items we will bring them to your attention. If we discover any errors or omissions on a prior year return, we will also bring them to your attention.

We will use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

Management is responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and for the substantial accuracy of the financial records. **You have the final responsibility for the income tax returns and, therefore, you should carefully review them before you sign and file them.**

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such governmental tax examination, we will be available, upon request, to represent you under a separate engagement.

Mr. Matt Crane, President
MFM Delaware, Inc. and Subsidiary
December 2, 2013
Page 2

The law provides various penalties that may be imposed when taxpayers understate their tax liability. For entities whose tax attributes generally flow through to its owners, the penalty for substantial understatement of tax relating to entity level items may be imposed either at the entity or owner level.

If an extension of time is required, any tax that may be due with this return must be paid with that extension. Any amounts not paid by the filing deadline may be subject to interest and late payment penalties.

Our fee will be based on the number of hours spent and the staff positions of the individuals assigned. We estimate that our fees for these services will be as follows:

MFM Delaware, Inc. and Subsidiary	6/30/12	\$4,250
	6/30/13	\$4,250
	Dissolution	\$4,250
<hr/>		
Waverly Minerals, Inc.	6/30/12	\$750
	6/30/13	\$750
	Dissolution	\$750

You will also be billed for out-of-pocket costs such as postage, travel, etc. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. If additional accounting services above and beyond our normal services are required to be performed on the information received, we will discuss it with you and arrive at a fee estimate for such services. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

This engagement letter does not cover the preparation of any financial statements. Any services related to the preparation of financial statements will be addressed in a separate engagement letter.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office using the enclosed envelope or by fax to (585) 454-2573. However, if there are any additional returns you expect us to prepare, please inform us by noting so just below your signature at the end of the returned copy of this letter.

We appreciate the opportunity to be of service to you.

Very truly yours,

DAVIE KAPLAN, CPA, P.C.

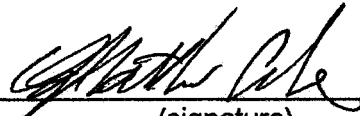


David C. Pitcher, CPA/PFS

dcp/ras

Enclosure

Mr. Matt Crane, President
MFM Delaware, Inc. and Subsidiary
December 2, 2013
Page 3

Accepted by: 
(signature)

Date: 12-10-13

Title: PRESIDENT

Comments or additional requests: _____

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