

Mr. Daniel R. Dennis, III
Dennis Corporation
5000 Thurmond Mall, Suite 114
Columbia, South Carolina 29201

We have performed the procedures enumerated below, which were agreed to by Dennis Corporation (the Company), solely to assist you in connection with a determination as to whether certain accounting and internal control procedures were operating properly for the ten months ended October 31, 2008. Dennis Corporation is responsible for its accounting and internal control procedures. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and the associated findings are as follows:

1. We inspected the reconciliations of the Company's bank account for the months of August 2008 and September 2008 that were provided to us by Beth Fleming, examined a sample of outstanding checks for propriety as a reconciling item, and compared the reconciled balances shown thereon to the general ledger account balances for those respective months. This procedure revealed one difference between the reconciled balance for August and the general ledger balance for the Ameris Operating Account in the amount of \$4,420. This difference however was subsequently corrected in the following month by Beth Fleming, CFO.
2. We reconciled the following detail subsidiary ledgers and other account details to the Company's general ledger for the months of May and July 2008: accounts payable, accounts receivable, payroll tax accruals and notes payable. The Company does not accrue payroll taxes each month. Payroll entries are recorded each pay period based on reports provided by the Company's third party payroll vendor. No exceptions were noted.
3. We examined a sample of twenty-five accounts receivable and revenue entries, randomly selected through a computer random number generator program, for proper computations and timeliness of billing of services. Of the sample selected, we verified that the correct billing rates were used and the related expenses were properly billed in accordance with contract or customer agreements. No exceptions were noted.
4. We examined a sample of twenty-five deposits, randomly selected through a computer random number generator program, and compared them to supporting invoices or other supporting documentation. No exceptions were noted.

5. We examined a sample of twenty-five accounts payable entries, randomly selected through a computer random number generator program, for timeliness of entry in the ledger and agreement with the related invoices. For the sample selected, we verified that invoices were properly approved for payment and that correct general ledger accounts were charged. In addition to the twenty-five entries selected, we also examined a random sample of ten credit card statements to determine that the expenses were for proper business expenses. We questioned the business purpose for several expenses on one employee's monthly credit card statement that were not included on the related employee's expense report. We reviewed these expenses with Beth Fleming who was aware of the occurrences. Beth informed us that these expenses had been determined to be business related. This employee is no longer employed by the Company. No other exceptions were noted.
6. We examined a sample of twenty-five checks, randomly selected through a computer random number generator program, for proper signature and agreed them to their related vendor invoices or other supporting documentation. No exceptions were noted.
7. We scanned all adjusting journal entries for the period for reasonableness and familiarity with the account. No exceptions were noted.
8. We scanned the general ledger for unusual entries. No exceptions were noted.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the accounting and internal control procedures. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Dennis Corporation, and is not intended to be and should not be used by anyone other than these specified parties.

Elliott Davis, LLC

Columbia, South Carolina
December 15, 2008