Tivus, Inc.

December 31, 2010 Closing Package

Contents

Required Communications

Board of Directors and Officers
Tivus, Inc.

Statement on Auditing Standard No. 61 (SAS 61) amended by SAS89 and SAS90, requires Peter Messineo, CPA, as the Company's auditors to ensure that those who are responsible for the oversight of the financial reporting process receive additional information regarding the scope and results of the audit. The purpose of such communication is to assist the company in their oversight of the financial reporting and disclosure process for which management is responsible.

Auditors' Responsibilities Under the Standards of the Public Company Accounting Oversight Board (United States) (PCAOB)

In order for the Board of Directors to understand the nature of assurance provided by an audit, the auditor should communicate the level of responsibility assumed for matters that may be of interest under the standards of the PCAOB.

Comments
I conducted my audit in accordance with the standards of the PCAOB. An audit is designed to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement. The Company is not required to have, nor was I engaged to perform, an audit of its internal control over financial reporting. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. As a result of my audit, I rendered an unqualified opinion on the Company's financial statements as of December 31, 2010 and for the year then ended.

Significant Accounting Policies

The Board of Directors is to be informed about the initial selection of, or changes in, significant accounting policies or their application. Additionally, the auditor should inform the Board of Directors about the methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Comments
The Company's significant accounting policies are described in the notes to the financial statements. As part of my audit, I reviewed the accounting policies followed by management in preparing the financial statements. I believe the accounting policies of the Company are consistent with industry practice and are in accordance with generally accepted accounting principles.

I did not note any new accounting policies of significance during my audit.

In addition, there were no changes in significant accounting policies or their application during the period under audit.

I noted no significant unusual transactions or accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Audit Adjustments

I am required to inform the Board of Directors about audit adjustments that, in my judgment, either individually or in the aggregate, have a significant effect on the Company's financial reporting process. An audit adjustment, whether recorded or not, is a proposed correction of the financial statements that, in my judgment, might not have been detected except as a result of the audit procedures I performed.

Comments
There were no audit adjustments to report.

I am also required to inform the Board of Directors about uncorrected misstatements aggregated by us during the current audit and pertaining to the latest period presented that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Comments
Please refer to Appendix B, Summary of Proposed but Unrecorded Journal Entries.

Auditors' Judgment About the Quality of Accounting Principles

As the Company's auditors, I am required to discuss with the Board of Directors my judgments about the quality, not just the acceptability, of accounting principles selected by management; the consistency of their application; and the clarity and completeness of the Company's financial statements, which include related disclosures.

Comments
I am satisfied that the Company's significant accounting policies provide reliable and comparable financial information, are relevant, and they were applied consistently from period to period.

Those policies that are particularly significant to the financial statements are disclosed in the notes to the financial statements.

Information in Documents Containing Audited Financial Statements

The Company's financial statements and the auditor's report is presented together with other information filed with the Securities and Exchange Commission (SEC) in annual reports. The Board of Directors should understand the responsibility of the auditor for other information in documents containing the audited financial statements.

Comments
My responsibility with respect to information in a document that contains the audited financial statements does not extend beyond the financial information identified in my report. I have, however, read the Company's SEC filing and have determined that the information it contains is consistent with the financial statements.

Disagreements with Management

The auditor is required to communicate with the Board of Directors any disagreements with management, whether or not satisfactorily resolved, that arise during the audit about matters that, individually or in the aggregate, could be significant to the Company's financial statements or the auditors' report. These matters include such items as the application of accounting principles, management's estimates, the scope of the audit, disclosures to be included in the financial statements, and the wording of the auditors' report.

Comments
I had no such disagreements with management on any matters that individually or in the aggregate could have been significant to the Company's financial statements or my audit report.

Consultation with Other Accountants

In some cases, management of a company may decide to consult with other accountants on various auditing and accounting matters. If a company's auditor is aware that such consultation took place, they should communicate to the Board of Directors their views on such matters.

Comments
I am unaware of any matters involving management consulting with other accountants.

Major Issues Discussed with Management Prior to Retention

The auditor is required to inform the Board of Directors of any major issues, including any discussions regarding the application of accounting principles or auditing standards that were discussed with management in connection with the initial or recurring retention of the auditor.

Comments
There were no such matters discussed with management prior to my initial or recurring retention as the Company's auditors.

Difficulties Encountered in Performing the Audit

The auditor should inform the Board of Directors of any serious difficulties encountered in dealing with management related to the performance of the audit.

Comments
Management of the Company did a commendable job in preparing for the audit. They prepared the requested schedules and documents in a timely manner and were available for questions at all times.

Independence Communications

Consistent with the report and recommendations of the Blue Ribbon Committee on Improving the Effectiveness of Corporate Audit Committees, I communicate, at least annually, the following to the Board of Directors of the Company subject to the rules of the Securities and Exchange Commission:

1. Disclose, in writing, all relationships between Peter Messineo, CPA and the Company that, in my professional judgment, may reasonably be thought to bear on independence.
2. Confirm in writing that, in my professional judgment, I am independent of the Company within the meanings of the Securities Acts; and
3. Discuss my independence with the Board of Directors.

Fraud and/or Illegal Acts

The auditor is required to bring to the attention of management and the Board of Directors any evidence that fraud may exist. In addition, the auditor should inform the Board of Directors with respect to illegal acts that come to his/her attention.

Comments
No evidence of illegal acts or fraud came to my attention during my audit.

This report is intended solely for the use of the Board of Directors, and management of the Company and is not intended to be, and should not be, used by anyone other than these specified parties.

If you have any questions regarding the above, please do not hesitate to call.

Sincerely,

Peter Messineo, CPA, Florida
November 17, 2011

Appendix A

Independence Letter

Board of Directors
Tivus, Inc.

As the auditors of the financial statements of Tivus, Inc. (the "Company"), my professional standards require that I communicate at least annually with you regarding all relationships between my Firm and the Company that, in my professional judgment, may reasonably be thought to bear on my independence. I have prepared the following comments to facilitate my discussion with you regarding independence matters.

I am not aware of any relationships between my Firm and the Company that, in my professional judgment, may reasonably be thought to bear on my independence that have occurred during the year ended December 31, 2010.

I hereby confirm that as of December 31, 2010, I am independent accountants with respect to the Company, within the meaning of the Securities Acts administered by the Securities and Exchange Commission and the requirements of the Independence Standards Board and the Public Company Accounting Oversight Board.

This report is intended solely for the information and use of the Board of Directors, management, and others within the Company, and is not intended to be, and should not be, used by anyone other than these specified parties.

Peter Messineo, CPA, Florida
November 17, 2010

Appendix B

Summary of Proposed but Unrecorded Journal Entries

Proposed but Unrecorded Journal Entries:

See third entry below.

The above noted adjustments were not required to be posted by the company, as the amounts were below my determined tolerable level of misstatement. If these audit findings would have been greater than the tolerable level of misstatement, the entries would have been required to be made or an unqualified opinion would not have been rendered.

Journal Entries Proposed and Booked to Financial Statements:

Description	WP ref	Current Assets	PPE & NC Assets	Current Liabilities	LT Debts	Equity	Net Income (Loss)
Compensation							(178,126)
Advances to affiliates	HH1	(178,126)					
- reclass advances to SP, expenses incurred and in excess of expenditures (w/out documentation)							
General and administrative	ZZ400						(960,000)
Additional paid in capital						960,000	
- founders shares issued on 4/13/2010 should be valued at FMV of stock (market value)							
ENTERED		178,126				(960,000)	1,138,126
PROPOSED, NOT ENTERED							
Penalties							(10,680)
Accrued expense				10,680			
- potential penalties on compensation expensed booked, not filed with IRS: $178,000 X12% X 6 months (average)							
Current Year PAJE Effect (Iron Curtain)		-	-	10,680	-	-	(10,680)

Appendix C

Communication of Control Deficiencies

Board of Directors
Tivus, Inc.

In planning and performing my audit of the financial statements of Tivus, Inc. for the year ended December 31, 2010, I considered its internal control in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control. Did not note any matters of internal control and its operation that I consider to be significant deficiencies or material weaknesses under standards of the Public Company Accounting Oversight Board (PCAOB). A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

A significant deficiency is a control deficiency, or combination of control deficiencies, in internal control over financial reporting that is less severe than a material weakness; yet important enough to merit attention by those responsible for oversight of the Company's financial reporting.

A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Company's annual or interim financial statements will not be prevented or detected on a timely basis.

During my audit, I did not observe any material control deficiencies that would provide the Company with a stronger system of internal accounting control while also making its operations more efficient.

The following was noted during audit:

- Certain payments to senior management were expensed as compensation. These amounts represented reimbursement of travel and other business related expenses. Lack of detail and proper documentation was not available. The accounting treatment is acceptable, as it does not materially affect the financial statements presented; however, the process of documentation from the individual receiving such payments should be corrected in future, as it may materially affect expense classifications and potentially cause tax issues to the company and individual(s).

This report is intended solely for the information and use of the Board of Directors, management, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Peter Messineo, CPA, Florida
November 17, 2011