



iTeam Network, LLC

Agreed Upon Procedures



Independent Accountant's Report on Applying Agreed Upon Procedures

To the Board of Directors of
iTeam Network, LLC

We have performed the procedures enumerated in the Attachment A, which were agreed to by the management of iTeam Network, LLC (the "Company"), solely to assist you with respect to the Company's cash balances and customer deposit liability as of September 30, 2016 for each revenue source. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified parties in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment I either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. 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 the Company and is not intended to be and should not be used by anyone other than these specified parties.

Wallace Neumann & Verville LLP

Las Vegas, Nevada
October 19, 2016

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Procedure

1. We will obtain the September 30, 2016 bank reconciliation for the segregated bank account used for participant deposits and test outstanding transactions.

Findings:

Outstanding checks and deposits were tested to ensure the accuracy of the reconciliation. No exceptions were noted.

Procedure

2. We will confirm the bank balance of the segregated bank account used for participant deposits at September 30, 2016 directly with the Company's financial institution.

Findings

The bank balance was confirmed directly with the Company's financial institution and was agreed to the bank reconciliation. No exceptions were noted between the confirmation and the bank balance reported on the reconciliation. At September 30, 2016, the balance was in excess of the Company's liability relating to participant accounts.

Procedure

3. We will obtain a schedule of participant accounts at September 30, 2016 by source and agree the aggregate total to the corresponding liability recorded on the general ledger.

Findings

We obtained a schedule of participant accounts for all skin partners and agreed the aggregate total of all accounts to the customer deposit liability recorded on the general ledger.