

March 1, 2014

Ronald O'Rear, Treasurer
Windemere Homeowner Association
P.O. Box 341182
Beavercreek, OH 45434

Dear Mr. O'Rear,

I have surveyed the books and records of the Windemere Homeowner Association for the year ending December 31, 2013. This did not consist of an audit, review or compilation of financial statements. This was a survey of procedures evident to me from the records provided.

- Regarding Wright Patt Credit Union account #5341453: The checkbook balance and the bank balance were reconciled monthly and without exception.
- Checks and deposit amounts were substantiated by either receipts or bank statements.

In completing my survey, I did not become aware of any evidence of fraud.

Sincerely,


Janice Shannon, CPA
Shannon & Company