

HEATON TAX ACCOUNTING

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January 31, 2011

TO:

Dear Sir or Madam:

We have reviewed the Quick Books file, Bank Statements, Reconciliation Reports, Contributions/Deposit journal, and the 2009 federal "Form 990 - Short Form Return of Organization Exempt from Income Tax" of the Fergus Falls Senior Citizen Center as of December 31st 2009. All information reviewed by Heaton Tax Accounting was given to and supplied by the management/director of the Fergus Falls Senior Citizens Center.

A review consists principally of inquires of personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with auditing procedures generally accepted in the United States of America, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion. It also must be understood that Heaton Tax Accounting does not perform Public Accounting in accordance with Minnesota Statute Chapter 1105 and no assumption here within should suggest otherwise.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with standard accounting practices and all financial reports tie together (bank statements, QuickBooks, and 990). Finally, the Fergus Falls Senior Citizen Center has a satisfactory "internal control system" for handling monies which severely limits ones ability to defraud the organization.

Sincerely,



Rodger Heaton

Senior Tax Advisor/Owner
