

**James W. Kunz**

115 Forest Ave.  
Frankfort, MI 49635  
(231) 352-7068

March 25, 2018

Mr. David Montera  
Pioneer District President  
3995 Blackburn Drive  
West Bloomfield, MI 48323

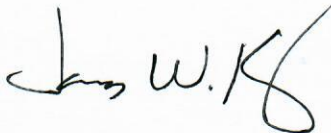
Dear Mr. Montera:

I have completed an external review of the financial statements (balance sheet and profit & loss statement) for the Pioneer District for the year ended December 31, 2018. The financial statements appear to provide an accurate representation of the financial operations of the district over the past year.

Please note that while I have examined the bank statements and other supporting documentation provided to me by Mr. Chris Berry, my external review does not constitute an independent financial audit nor meet the standards of a financial review as defined by the AICPA. The financial statements I reviewed were provided by Mr. Chris Berry. I've also reproduced a copy using a copy of the QuickBooks database provided to me by Mr. Chris Berry, which I have attached to this letter. Those statements appear to be reasonable and appropriate, although I would like to note one minor item that might warrant further investigation. There is a \$2,635.78 valuation assigned to Inventory, which has not changed since 2016. It may be appropriate to re-assess the market value of this inventory and adjust the valuation, if necessary.

I am happy to have had this opportunity to be of service to the Pioneer District. I have noted a few comments regarding your financial accounting and recordkeeping processes, which I have included in a separate document. Please feel free to call or email me if you have any questions or need any additional information.

Very truly yours,



James W. Kunz

cc: Chris Berry