

## **D' Accounts, Ltd.**

### **Income Tax & Accounting Services**

October 30, 2009

High Plains Paint Horse Club, Inc.  
202 Cty Rd 1034  
Bailey, Co 80421

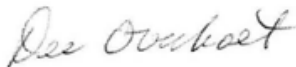
To Whom It May Concern:

I have completed an audit of your records covering the period from November 1, 2008 thru October 30, 2009. The purpose of this letter is to provide you with documentation of the results of that audit, which were discussed with Bruce Carpenter on October, 30, 2009.

The audit revealed: No errors requiring adjustments to your account.

Thank you for your cooperation.

Sincerely,



Dee Overholt  
D'Accounts, Ltd.

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