

February 10, 2019

To the Board of Directors
Westbrook Village Pickleball Club

I have reviewed the Club Financial Statements for calendar year 2018, including December and December YTD. This review included all documentation in support of funds received such as member dues, party and tournament fees, and shirt sales, as well support for all expenditures for the months tested. For each month reviewed, April, November, and December, proper documentation is on file for each item, account classifications are appropriate, month end adjustments are clear and properly supported, and for the year, and each month examined, the beginning and ending cash balances are in agreement with BBVA Compass monthly account statements.

In my opinion the December 31, 2018 Financial Statement presents fairly and accurately the club's activity for the year and the total cash on hand at year end.

Roger Helt