

GALEN L. GOSE, C.P.A.

GALEN L. GOSE
Certified Public Accountant

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MEMBER OF
THE AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

John Frank
Vietnam Helicopter Pilots Association
c/o Association Management, Inc.
2120 Airport Road
Wichita, Kansas

Dear Mr. Frank:

This will confirm my understanding concerning the examination of your financial statements for the year ended December 31, 1987.

My examination will be made in accordance with generally accepted auditing standards, and will include tests of the accounting records and such other auditing procedures as I consider necessary to enable me to render an opinion on the fairness and consistency of your financial statements. It is not contemplated that I will make a detailed examination of all transactions nor that I will necessarily discover embezzlement, defalcation, misappropriations or other fraudulent acts should any exist. I will, however, inform you promptly of any findings which appear unusual or abnormal. My work will include a review and critique of your system of internal control. In addition, I will prepare all required tax returns.

At the conclusion of the audit, I will submit a report which will include my opinion, comments on your financial position and operating results, and certain supplementary schedules.

My charges for these services will be \$950.00

I will commence my audit within 30 days of acceptance. I would deliver my audit report 30 days of commencement. If circumstances develope that makes this schedule unlikely to be met I will inform you.

If at any time during the engagement any extraordinary matters come to my attention and an extension of my services appears to be required, I will consult with you before extending such services.

Please note that it is my policy to require that master or printer's proofs be submitted to me for review if the reproduction or publication of these financial statements, or any portion of them, is intended.

If these arrangements meet with your approval, please sign the duplicate copy of this letter in the space provided and return it to me.

Sincerely,



Galen L. Gose

Accepted _____, 1988

Client