

Thomson Reuters  
Tax & Accounting  
Fort Worth, Texas

We have reviewed the system of quality control for the development and maintenance of the following materials applicable to non-SEC issuers:

PPC's Guide to Accounting for Income Taxes (Eighteenth Edition—November 2008)	PPC's Guide to HUD Audits (Fifteenth Edition—July 2008)
PPC's Guide to Auditor's Reports (Twenty-seventh Edition—August 2008)	PPC's Guide to Nonprofit GAAP (Thirteenth Edition—October 2008)
PPC's Guide to Audits of Employee Benefit Plans (Eighteenth Edition—February 2008)	PPC's Guide to Nontraditional Engagements (Fifteenth Edition—October 2008)
PPC's Guide to Audits of Financial Institutions (Sixteenth Edition—May 2008)	PPC's Guide to Preparing Financial Statements (Twenty-sixth Edition—October 2008)
PPC's Guide to Audits of Local Governments (Twenty-third Edition—February 2008)	PPC's Guide to Preparing Governmental Financial Statements under GASBS No. 34 (Thirteenth Edition—October 2008)
PPC's Guide to Audits of Nonprofit Organizations (Twenty-first Edition—February 2008)	PPC's Guide to Preparing Nonprofit Financial Statements (Fifteenth Edition—April 2008)
PPC's Guide to Audits of Nonpublic Companies (Twenty-sixth Edition—January 2008)	PPC's Guide to Quality Control (Twenty-first Edition—February 2008)
PPC's Guide to Cash, Tax, and Other Bases of Accounting (Twelfth Edition—August 2008)	PPC's Guide to Quality Control—Compilation and Review (First Edition—April 2008)
PPC's Guide to Compilation and Review Engagements (Thirtieth Edition—August 2008)	PPC's Guide to Real Estate (Sixteenth Edition—August 2008)
PPC's Guide to Construction Contractors (Twentieth Edition—June 2008)	PPC's Guide to Related Parties (Including Variable Interest Entities) (Fifth Edition—May 2008)
PPC's Guide to Dealerships (Thirteenth Edition—July 2008)	PPC's Guide to Single Audits (Sixteenth Edition—June 2008)
PPC's Guide to Forecasts and Projections (Twenty-third Edition—March 2008)	PPC's Practice Aids for Limited Scope Audits of Standard 401(k) Plans (Fourth Edition—February 2008)
PPC's Guide to GAAP (Fourteenth Edition—October 2008)	PPC's e-Practice Aids for Audits of Income Tax Basis Financial Statements (First Edition—August 2008)
PPC's Guide to GAAS (Twelfth Edition—October 2008)	
PPC's Guide to Homeowners' Associations and Other Common Interest Realty Associations (Nineteenth Edition—July 2008)	

of the Tax & Accounting business of Thomson Reuters ("the Company") in effect for the year ended December 31, 2008, and the resultant materials in effect at December 31, 2008, in order to determine whether the materials are reliable aids to assist users in conforming with those professional standards the materials purport to encompass. The design of the system, and compliance with it, are the responsibilities of the Company. Our responsibility is to express an opinion on the design of the system, and the Company's compliance with that system based on our review. Our review did not cover the development of and maintenance of the continuing professional education programs included in the materials.

Our review was conducted in accordance with standards for review of quality control materials established by the Peer Review Committee of the Center for Public Company Audit Firms of the American Institute of Certified Public Accountants (AICPA). In performing our review, we have given consideration to the following general characteristics of a system of quality control. A company's system for the development and maintenance of quality control materials encompasses its organizational st

*LeMaster & Daniels PLLC*