

Denise A. Bonvicino
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September 27, 2009

MGAA Board of Governors:

I have performed a comprehensive review of the MGAA 2008 deposit detail, check detail, corresponding support documentation, and performed a reconciliation of all items furnished to the bank statements provided.

No significant variances were noted during this review. The information provided is therefore, considered to be an accurate and supported representation of the 2008 transactions of MGAA.

Sincerely,

A handwritten signature in black ink, appearing to read "Denise A. Bonvicino". The signature is fluid and cursive, with a large initial "D" and "B".

Denise A. Bonvicino