

Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS

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January 2, 2019

Mr. Charles Pray, Executive Director
Maine County Commissioners Association
Charles.pray@mainecounties.org

Dear Mr. Pray:

Our accounting department has completed draft #1 of the financial statements for Maine County Commissioners Association, for the year ended December 31, 2017.

The attached draft #1 includes the following proposed journal entries:

Adjusting Journal Entries
#1 - #5

Reclassifying Journal Entries
None

The American Institute of Certified Public Accountants requires that our auditors' report specifically state that these financial statements are the responsibility of Maine County Commissioners Association's management. Therefore, we ask that you review these financial statements thoroughly.

If you are in agreement with the referenced journal entries and draft financial statements, please sign this letter below and return one copy to us.

Sincerely,

Ron L. Beaulieu, CPA, CGMA

RLB/ps

ACCEPTANCE:


Executive Director

2/20/19
Date