

Bellevue  
 Boise  
 Colfax  
 Grandview  
 Moses Lake  
 Omak  
 Othello  
 Quincy  
 Spokane  
 Tri-Cities  
 Walla Walla  
 Wenatchee  
 Yakima

Thomson 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  
 (Seventeenth Edition—December 2007)  
 PPC's Guide to Auditor's Reports  
 (Twenty-sixth Edition—September 2007)  
 PPC's Guide to Audits of Employee Benefit Plans  
 (Seventeenth Edition—February 2007)  
 PPC's Guide to Audits of Financial Institutions  
 (Fifteenth Edition—May 2007)  
 PPC's Guide to Audits of Local Governments  
 (Twenty-second Edition—February 2007)  
 PPC's Guide to Audits of Nonprofit Organizations  
 (Twentieth Edition—February 2007)  
 PPC's Guide to Audits of Nonpublic Companies  
 (Twenty-fifth Edition—January 2007)  
 PPC's Guide to Cash, Tax, and Other Bases of Accounting  
 (Eleventh Edition—August 2007)  
 PPC's Guide to Compilation and Review Engagements  
 (Twenty-ninth Edition—July 2007)  
 PPC's Guide to Construction Contractors  
 (Nineteenth Edition—June 2007)  
 PPC's Guide to Dealerships  
 (Twelfth Edition—July 2007)  
 PPC's Guide to Forecasts and Projections  
 (Twenty-second Edition—March 2007)  
 PPC's Guide to GAAP  
 (Thirteenth Edition—October 2007)

PPC's Guide to GAAS  
 (Eleventh Edition—October 2007)  
 PPC's Guide to Homeowners' Associations and Other Common Interest Realty Associations  
 (Eighteenth Edition—August 2007)  
 PPC's Guide to HUD Audits  
 (Fourteenth Edition—July 2007)  
 PPC's Guide to Nonprofit GAAP  
 (Twelfth Edition—October 2007)  
 PPC's Guide to Nontraditional Engagements  
 (Fourteenth Edition—October 2007)  
 PPC's Guide to Preparing Financial Statements  
 (Twenty-fifth Edition—September 2007)  
 PPC's Guide to Preparing Governmental Financial Statements under GASBS No. 34  
 (Twelfth Edition—October 2007)  
 PPC's Guide to Preparing Nonprofit Financial Statements  
 (Fourteenth Edition—April 2007)  
 PPC's Guide to Quality Control  
 (Twentieth Edition—February 2007)  
 PPC's Guide to Real Estate  
 (Fifteenth Edition—August 2007)  
 PPC's Guide to Related Parties (Including Variable Interest Entities)  
 (Fourth Edition—May 2007)  
 PPC's Guide to Single Audits  
 (Fifteenth Edition—June 2007)  
 PPC's Practice Aids for Limited Scope Audits of Standard 401(k) Plans  
 (Third Edition—February 2007)

of Thomson Tax & Accounting, a division of Thomson Corporation, ("the Company") in effect for the year ended December 31, 2007, and the resultant materials in effect at December 31, 2007, 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 structure and the policies and procedures established to provide the users of its materials with reasonable assurance that the quality control materials are reliable aids to assist them in conforming to professional standards in conducting their accounting and auditing practices. The extent of a company's quality control policies and procedures for the development and maintenance of quality control materials and the manner in which they are implemented will depend upon a variety of factors, such as the size and organizational structure of the company and the nature of the materials provided to users. Variance in individual performance and professional interpretation affects the degree of compliance with prescribed quality control policies and procedures. Therefore, adherence to all policies and procedures in every case may not be possible.

Our review and tests were limited to the system of quality control for the development of the aforementioned quality control materials of Thomson Tax & Accounting and to the materials themselves and did not extend to the application of these materials by users to the materials nor to the policies and procedures of individual users.

In our opinion, the system of quality control for the development and maintenance of the quality control materials of Thomson Tax & Accounting was suitably designed and was being complied with during the year ended December 31, 2007, to provide users of the materials with reasonable assurance that the materials are reliable aids to assist them in conforming with professional standards in the United States of America applicable to non-SEC issuers. Also, in our opinion, the quality control materials referred to above are reliable aids at December 31, 2007.

**LeMASTER & DANIELS PLLC**

A handwritten signature in black ink that reads "LeMaster & Daniels PLLC". The script is cursive and fluid, with the letters "L", "M", "D", and "P" being particularly large and stylized.

Spokane, Washington  
June 3, 2008