

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

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 Auditor's Reports
(Twenty-seventh Edition—August 2008)

PPC's Guide to Audits of Employee Benefit Plans
(Eighteenth Edition—February 2008)

PPC's Guide to Audits of Financial Institutions
(Sixteenth Edition—May 2008)

PPC's Guide to Audits of Local Governments
(Twenty-third Edition—February 2008)

PPC's Guide to Audits of Nonprofit Organizations
(Twenty-first Edition—February 2008)

PPC's Guide to Audits of Nonpublic Companies
(Twenty-sixth Edition—January 2008)

PPC's Guide to Cash, Tax, and Other Bases
of Accounting
(Twelfth Edition—August 2008)

PPC's Guide to Compilation and Review
Engagements
(Thirtieth Edition—August 2008)

PPC's Guide to Construction Contractors
(Twentieth Edition—June 2008)

PPC's Guide to Dealerships
(Thirteenth Edition—July 2008)

PPC's Guide to Forecasts and Projections
(Twenty-third Edition—March 2008)

PPC's Guide to GAAP
(Fourteenth Edition—October 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)

PPC's Guide to HUD Audits
(Fifteenth Edition—July 2008)

PPC's Guide to Nonprofit GAAP
(Thirteenth Edition—October 2008)

PPC's Guide to Nontraditional Engagements
(Fifteenth Edition—October 2008)

PPC's Guide to Preparing Financial Statements
(Twenty-sixth Edition—October 2008)

PPC's Guide to Preparing Governmental
Financial Statements under GASBS No. 34
(Thirteenth Edition—October 2008)

PPC's Guide to Preparing Nonprofit Financial
Statements
(Fifteenth Edition—April 2008)

PPC's Guide to Quality Control
(Twenty-first Edition—February 2008)

PPC's Guide to Quality Control—Compilation and
Review
(First Edition—April 2008)

PPC's Guide to Real Estate
(Sixteenth Edition—August 2008)

PPC's Guide to Related Parties (Including
Variable Interest Entities)
(Fifth Edition—May 2008)

PPC's Guide to Single Audits
(Sixteenth Edition—June 2008)

PPC's Practice Aids for Limited Scope
Audits of Standard 401(k) Plans
(Fourth Edition—February 2008)

PPC's e-Practice Aids for Audits of
Income Tax Basis Financial Statements
(First Edition—August 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 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 the Tax & Accounting business of Thomson Reuters 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 the Tax & Accounting business of Thomson Reuters was suitably designed and was being complied with during the year ended December 31, 2008, 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, 2008.

LeMASTER & DANIELS PLLC

A handwritten signature in black ink that reads "LeMaster & Daniels PLLC". The script is cursive and fluid, with the letters connected. The "L" is large and loops around, and the "P" in "PLLC" is also prominent.

Spokane, Washington
April 17, 2009