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Board of Directors
Bartlett Loft Homeowners Association
c/o AMC Property Management
8880 Benson Avenue, Suite 114
Montclair, California 91763

Ladies and Gentlemen:

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services I will provide.

I will perform the following services:

I will review the balance sheet of Bartlett Loft Homeowners Association as of December 31, 2005 and related statements of income, retained earnings, and cash flows for the year then ended, in accordance with standards established by the American Institute of Certified Public Accountants. I will not perform an audit of such financial statements, the objective of which is the expression of an opinion regarding the financial statements taken as a whole, and, accordingly, I will not express such an opinion on them. A review does not contemplate obtaining an understanding of the internal control structure or assessing control risk, tests of accounting records, and responses to inquiries by obtaining corroborating evidential matter, and certain other procedures ordinarily performed during an audit. Thus, a review does not provide assurance that I will become aware of all significant matters that would be disclosed in an audit. My review report on the financial statements of Bartlett Loft Homeowners Association at December 31, 2005 is presently expected to read as follows:

I have reviewed the accompanying balance sheet of Bartlett Loft Homeowners Association as of December 31, 2005 and the related statements of income, retained earnings, and cash flows for the year then ended, in accordance with standards established by the American Institute of Certified Public Accountants. All information in these financial statements is the representation of the management of Bartlett Loft Homeowners Association.

A review consists principally of inquiries of company personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

If, for any reason, I am unable to complete the review of your financial statements, I will not issue a review report on such statements as a result of this engagement.

My engagement cannot be relied on to disclose errors, irregularities, or illegal acts, including fraud or defalcations, that may exist. However, I will inform you of any such matters that come to my attention during the course of the engagement to review the financial statements.

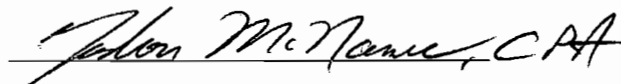
As part of our engagement, I will also prepare the federal and state tax returns for the year ended December 31, 2005. I expect to begin our review on approximately July 25, 2006 and to complete your tax returns and issue my report no later than August 4, 2006. You agree to review all tax returns prior to submitting them to the federal and state governments. You will verify that all income and expenses have been correctly stated. If any information is not true and accurate, you agree to notify me to have the tax returns corrected.

My fee for these services will depend on the number of hours to complete the engagement. In accordance with our recent discussion, I believe that the engagement fee will not exceed \$750. However, if I encounter unexpected circumstances that require me to devote more hours to the engagement than estimated, I will discuss the matter with you.

I look forward to a continued relationship with your association, and I am available to discuss the contents of this letter or other professional services you may desire.

If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return it to me.

Sincerely,



ACKNOWLEDGED:

Bartlett Loft Homeowners Association

X _____

X _____

Date