

December 14, 2006

To the Homeowners' of Kendall Breeze:

With 2007 upon us, the new year brings change to the homeowners of Kendall Breeze. I would like to take this opportunity to introduce myself and my firm and tell you a bit about the services that we will provide to the Homeowners' Association.

My firm, Michael K. Fish, C.P.A., P.A. has been selected, by the Board of Directors, to provide accounting services to the Association during the calendar year of 2007. I have been practicing public accountancy in the State of Florida since 1982 and started my own firm in 1988. I have a full service practice and my experience ranges from small business accounting to multi-million dollar company audits.

If you have questions regarding the status of your account with the Association you should contact me or one of my staff at (305) 279-8484, fax number (305) 279-4409 and email mike@mkfishcpa.com. My staff consists of the following personnel:

Antonio ("Tony") Valcarcel	Certified Public Accountant	tony@mkfishcpa.com
Vanessa Santos	Staff Accountant	vanessa@mkfishcpa.com
Elise Rodriguez	Staff Accountant	elise@mkfishcpa.com
Barbara Lopez	Para-Professional	blopez@mkfishcpa.com
Diego Briceno	Administrative Assistant	diego@mkfishcpa.com
Lourdes Ors	Certified Public Accountant	lors@mkfishcpa.com

When emailing my staff please make sure that I am copied so that I can follow up on any resident request and ensure customer satisfaction. As you are aware Lourdes Ors is the Treasurer of your Association and, therefore, can not get involved in the day to day operations of the Association. Her responsibilities will be limited to those functions that she must perform as the Treasurer. My office hours are 9:00 am to 5:00 pm to answer any questions you might have about your account. I am available, on a limited basis and by appointment only, in the evenings and on weekends.

The Association is also subject to an external audit, which is not performed by my firm.

In the event that you should have any questions please do not hesitate to contact me or my staff during regular business hours.

Sincerely,

Michael K. Fish, C.P.A.