



ATS, Inc.
Accounting & Tax Solutions, Inc.
Jim Donald, Public Accountant
Enrolled Agent

15200 E. Girard Ave.
Suite 4200
Aurora, CO 80014

4/30/2010

To the Board of Directors:

Mission Viejo Homeowners Association
4255 S Buckley Road # 110
Aurora, CO 80013

I have reviewed the Financial Statements prepared by Mission Viejo HomeOwners Association for the year 2009 and interim financial statements for the first quarter of 2010. All information contained in these statements is the representation of the management and Board of Directors of Mission Viejo Homeowners Association.

A review consists of inquiries and analytical procedures applied to financial data. A review is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards. Accordingly, no representation here is made as to an opinion concerning any need for audited financial statements.

A review of this type is not intended or designed to discover any fraud in the intent and accordingly, no opinion can be expressed on such matters and no such opinion is herewith proffered on the basis of this review.

Based on this review, I am unaware of any material modifications which should be made to the financial statements which would reflect conformity to either general accounting principles or tax compliance. A review of this nature is made for the express purpose of providing limited assurance that no material modifications should be made to the financial statements and in no way represents an attestation as to completeness, accuracy, or compliance.

Sincerely,

Jim Donald, EA
Enrolled Agent – Enrolled to practice before the IRS
License # 75078