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August 19, 2009

Board of Directors  
Cedar Lake Volunteer  
Fire Department, Inc.  
9530 W. 133<sup>rd</sup> Ave.  
Cedar Lake, IN 46303

We have reviewed the audit report prepared by Joe Krnich & Associates, PC, Independent Public Accountants, for the period January 1, 2005 to December 31, 2006. In our opinion, the audit report was prepared in accordance with the guidelines established by the State Board of Accounts. Per the Independent Public Accountants' opinion, the financial statements included in the report present fairly the financial condition of the Cedar Lake Volunteer Fire Department, Inc., as of December 31, 2006, and the results of its operations for the period then ended, on the basis of accounting described in the report.

The Independent Public Accountants' report is filed with this letter in our office as a matter of public record.

STATE BOARD OF ACCOUNTS