

April 22, 2010

Mr. James P. Erickson
590 Brennans Court
Avon Lake, Ohio 44012

RE: Johnson's Island Road Commission LLC

Dear Mr. Erickson,

The purpose of this letter is to report to you and other members of the Johnson's Island Road Commission LLC that I have completed the independent verification procedures requested by your organization.

The following specific procedures were performed which were outlined in my engagement proposal dated August 1, 2008.

1. I performed year-end bank reconciliation and determined that the reconciled bank balance does agree with the Treasurer's banking records.
2. I verified that all checks issued in 2009 were signed by authorized parties.
3. I determined that all checks written in 2009 were properly reported and included in the organizations financial reports.
4. I verified that a proper invoice or other supporting documentation existed for every check issued in 2009.
5. I confirmed that all contract disbursements were in accordance with the contract provisions.
6. I verified that all disbursements were properly reported by the organization.

No problems or issues were discovered as a result of performing the above procedures.

I have also completed the 2009 Federal tax filings for your organization. Please feel free to call me if you have any questions or concerns.

Sincerely,



Timothy P. Laskey, CPA

JOHNSON'S ISLAND ROAD COMMISSION LLC
c/o Mr. James P. Erickson
P.O. Box 141
Marblehead, OH 43440

April 23, 2010

For professional services rendered

Perform independent verification procedures regarding 2009
Disbursements

Prepare 2009 Federal Income Tax Filings \$475

Meeting with Jim Erickson and Rick Schulz to
Discuss various tax reporting options for 2009.
Create presentation for members of Johnson's Island Road
Commission LLC to explain various tax reporting options.
Respond to phone calls and email questions regarding
Presentation. 150Additional services required to address the problem that
Johnson's Island Road Commission LLC was not treated as
A Corporation for tax purposes. Over the course of a one year
Period wrote five different letters to the IRS, placed seven
Different phone calls and various faxes 250**Total Fees:** -----
\$875