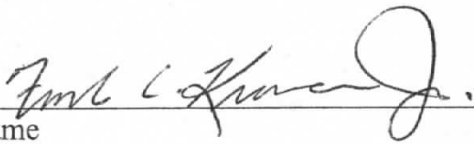


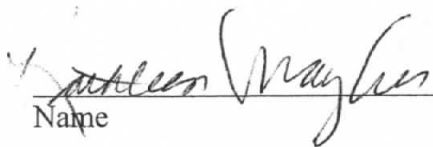
April 24, 2014

To our fellow Glencoe Homeowners:

We the undersigned, homeowners in the Glencoe Neighborhood Homeowners' Association, report that we performed a review and audit on this date of the Association's 2013 expenditures, its cash and cash equivalent accounts, its reserves and their calculation, and the budget for 2014.

We are of the opinion that there are adequate records to document expenditures, that the cash and cash equivalent accounts are as reported, that calculations for the reserve accounts are reasonable, and that the 2014 budget seems appropriate.

 3399 E. Glencoe Rd. Richfield, OH
Name Address 44286

 3445 E. Glencoe Rd. Richfield, Oh.
Name Address