

# Village of Leawood

May 18, 2010

Nick Myers CPA PC  
P. O. Box 2523  
Joplin, MO 64803-2523

Mr. Myers:

In connection with your engagement to apply agreed upon procedures to the verification of the following:

- I. Compare the payee and amount for all checks appearing on the monthly bank statements to the invoice or statement for which the payment was made. Report on any exceptions.
- II. Prepare a bank reconciliation for the December 2009 bank statement.

For the year ended December 31, 2009, we confirm, to best of our knowledge and belief, the following representations made to you during your engagement.

1. We are responsible for the presentation of the verification of the items listed above in accordance with criteria set forth in the agreed upon procedures.
2. For the year ended December 31, 2009, the verification of items listed above is presented in accord with the criteria set forth in the agreed upon procedures.
3. We are responsible for selecting the criteria and for determining that such criteria are appropriate for our purposes.
4. We have disclosed to you all known matters contradicting the verification of the items listed above.
5. We have made available to you all information that we believe is relevant to the verification of the items listed above.
6. We have responded fully to all inquires made to us by you during the engagement.
7. No events have occurred subsequent to December 31, 2009 that would require adjustment to or modification of the verification of the items listed above.
8. Your report is intended solely for the information and use of the Village of Leawood and is not intended to be and should not be used by anyone other than those specified parties.

Sincerely,

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Denny Desmond, Chairman for the Board of Trustees of the Village of Leawood