To: Executive Board of The Art Guild at Fairfield Glade

From: Financial Review Committee

Date: September 21, 2011

Subj: Declaration relative to 'Financial Review Report for 2010'

During the Special Board meeting held on September 21, 2011, at 1:30 p.m., Treasurer Marge Guerette made the Board and Financial Review Committee aware that the subject report did not conclude/ summarize its findings. Let this document become an attachment or cover-letter to the Financial Review Report for Calendar Year 2010.

After reviewing 2010 accounting/financial records of The Art Guild at Fairfield Glade, using sampling techniques, the Financial Review Committee has determined that the 2010 financial records are a true and accurate reflection of the state of the financial affairs of The Art Guild at Fairfield Glade for 2010.

(date) 7-22-2

Sincerely, the Financial Review Committee

John F. Eldred, Financial Review Committee representative