

October 19, 2018

The M.P.R. Homeowners Association  
15425 South 40<sup>th</sup> Place Ste. 4  
Phoenix, AZ 85044

To the Board of Directors

On October 16, 2018, The M.P.R. Homeowners Association held the annual meeting for the membership to elect two candidates to serve as members of the Board of Directors. Butler Hansen, PLC did not audit or review the election process or validate the member's voting rights and therefore, issues no opinion on them. The engagement included the following services:

**At the Meeting:**

1. Provided a firm representative to be present at the voting area at the end of the voting period. After the voting was completed, the representative removed the locked ballot boxes and took them to the Firm's office for counting.

**At Firm's Office:**

2. Tabulation of the results of the voting in relation to the two candidates to fill two positions as members of the Board of Directors.
3. Tabulation began on Wednesday, October 17, 2018, in the morning. Tabulation consisted of five staff members of the firm opening and counting the total number of ballots cast and then recording the votes. Tabulation occurred for most of the day on Wednesday, October 17, 2018.
4. The procedure used to count the votes for each of the candidates was as follows: One Butler Hansen, PLC staff member recorded the results of each ballot result on a tally sheet and repeated the count on a separate tally sheet. (A second staff member present also conducted test counts for accuracy, etc.)
5. The final numbers were computed by each of two staff members independently and then compared to one another. The chart below represents the actual results of the tabulation of each of the ballot items.

**Results:**

Director Candidates	Votes
Joe Giumette	774
Tammy Rowles	987
Total Votes	1,761

**Additional Information:**

- A. There were 8 ballots cast at the annual meeting. None were determined to be invalid.
- B. There were 902 absentee ballots mailed in from individual unit owners and commercial members. Of the 902 absentee ballots received, 19 were determined to be invalid by Butler Hansen, PLC.
- C. Some of the unopened envelopes did not contain ballots and others were not marked at all.

Butler Hansen, PLC, was not responsible in any way to screen the voters as to who was eligible to vote, whether they are actual residents, or whether their dues are current. The firm was not responsible for handing out ballots or collecting them. All ballots were placed in the ballot box at the annual meeting by the homeowner or mailed to the administrative office. The firm was not responsible for determining whether the requirement of a quorum or any other recognized number of voters was reached. The firm was not responsible for determining the validity of the election, whether any notification requirements were met, or whether the vote process was in conformity with The M.P.R. Homeowners Association's organizational documents.

We express our appreciation to the board of directors and management for allowing us to perform this service. If management or a member of the board should have any questions, please contact Paul Hansen at (480) 497-1250.

Very truly yours,

A handwritten signature in black ink, appearing to read "Paul Hansen", with a long horizontal flourish extending to the right.

Paul E. Hansen, CPA - Director  
Butler Hansen, PLC