

# MEMO

Attachment D



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**Date:** June 2, 2011  
**To:** Board of Directors  
**From:** Kerry Roe, Audit Committee Chair  
**Subject:** 2010 Audit Report

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Attached is a copy of the 2010 Audit Report (Attachment E) and Management Letter (Attachment F). The Audit Committee met with the auditors on May 11 and reviewed, in detail, the financial report and management letter. I will present a summary of the report at the June board meeting. It will be helpful if you have the opportunity to review the audit and management letter prior to the board meeting.



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