

**WINONA LAKES PROPERTY OWNERS ASSOCIATION
ATTN: BOARD OF DIRECTORS
RESULTS OF SPECIAL VOTE COUNT
September 7, 2010**

KIRK, SUMMA & CO., LLP

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

**TO THE BOARD OF DIRECTORS
THE WINONA LAKES PROPERTY OWNERS ASSOCIATION
EAST STROUDSBURG, PA**

We have performed the procedures enumerated below, which were agreed to by the Winona Lakes Property Owners Association, solely to receive and count the voting ballots five ballots for proposed changes to the By-Laws of Winona Lakes Property Owner's Association. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. The Winona Lakes Property Owner's Association created five ballots; the ballots are proposed by the Board of Directors to amend the current by-laws of the association. First Amendment- Eliminating Special Assessments, Second Amendment- Eliminating Special Assessments, Third Amendment- Empowering Members to decide on skiing, Fourth Amendment- Protecting Members Rights to Proxy Votes, Fifth Amendment- Protecting Members in Good Standing.
2. We observed the member standing list of members receiving the ballots.
3. The ballots were mailed to our office and were placed in a locked ballot box provided by the Association.
4. We counted the ballots as received by the United States Post Office or hand delivered by 12:00 pm September 7, 2010 and summarized the results for each of the five ballots.

5. Two members of the Association were present to witness the counting of the ballots.

Totals of the qualified votes cast by eligible voters for the Bylaw amendments as described above are as follows:

	<u>Approve</u>	<u>Disapprove</u>
First Amendment – Eliminating Special Assessments	295	52
Second Amendment – Eliminating Special Assessments	273	40
Third Amendment – Empowering Members to decide on skiing	268	60
Fourth Amendment – Protecting Members Rights to Proxy Votes	260	84
Fifth Amendment – Protecting Members in Good Standing	253	59

Our firm received a total of 356 ballots. There were a total of 356 voting ballots counted as qualified votes.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, solely to receive and count the voting ballots for the proposed changes to the By-Laws of the Winona Lakes Property Owner's Association. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Winona Lakes Property Owners Association's Board of Directors and is not intended to be and should not be used by anyone other than those specified parties.

Kirk, Summa & Co., LLP

September 7, 2010
East Stroudsburg, Pennsylvania