

**WINONA LAKES PROPERTY OWNERS ASSOCIATION
ATTN: BOARD OF DIRECTORS
RESULTS OF VOTE COUNT
MAY 1, 2011**

KIRK, SUMMA & CO., LLP

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 307
ONE DANSBURY SQUARE
EAST STROUDSBURG, PENNSYLVANIA 18301
570-421-0753
FAX # 570-421-3615

OTHER OFFICES

ALLENTOWN, PA
610-770-9889

BRODHEADSVILLE, PA
570-992-5876

DALE E. KIRK, C.P.A.
KEVIN D. SUMMA, C.P.A.

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 of the Winona Lakes Property Owners Association's Board of Directors and Ombudsman for the election term of 2010. 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 agreed-upon procedures consisted only of the following events:

1. We have reviewed the ballots and envelopes processed by Main Street Printing and Copy Center, Inc. for the purpose of establishing the identity of the ballots and envelopes furnished by them to the property owners of Winona Lakes Property Owners Association. We obtained a specimen of their envelopes.
2. The count was performed in accordance with the court order of the Court of Common Pleas of Monroe County, Forty-Third Judicial District, Commonwealth of Pennsylvania ordered January 28, 2011.
3. The ballots in the conforming envelopes were tabulated to determine the vote count for each candidate. The tabulation of the votes were done at your clubhouse office on 10 AM on May 1, 2011.
4. We will retain the original ballots in our possession after the count until we are advised to release them by the Association attorney and Association President.

Totals of the qualified votes cast by eligible voters for the Winona Lakes Property Owners Association's Board of Directors for the election term of 2010 are as follows:

<u>Name</u>	<u>Total Votes Received</u>
Greg Daniels	198
Thomas R. Fels	266
Bob Fenlon	193
Jeff Reichl	174
Judith Wiegand	173

For Ombudsman:

<u>Name</u>	<u>Total Votes Received</u>
Jeff LeFevre	270

Our firm received a total of 372 voting ballots. There were a total of 366 voting ballots counted as qualified votes.

The following voting ballot totals were received and were disqualified and not counted because of the following reasons:

- 3 Ballots did not contain required signatures.
- 1 Ballot was not received in approved envelope.
- 1 Envelope was missing appropriate ballot.
- Ballot was not returned in approved ballot envelope.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the receiving and counting of the voting ballots for the election of the Winona Lakes Property Owners Association's Board of Directors and Ombudsman for the election term starting 2010. 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.

KIRK, SUMMA & CO., LLP

CERTIFIED PUBLIC ACCOUNTANTS

Page Three

This report is intended solely for the information and use of the Winona Lakes Property Owners Association's Board of Directors and the Court of Common Pleas of Monroe County, Forty-Third Judicial District, Commonwealth of PA and is not intended to be and should not be used by anyone other than those specified parties.

Kirk, Summa & Co., LLP

May 1, 2011
East Stroudsburg, Pennsylvania

Deanne Decker, Secretary 1/1 May 2011

KIRK, SUMMA & CO., LLP

CERTIFIED PUBLIC ACCOUNTANTS