

Sotiros & Sotiros, LLC

Certified Public Accountants

To the Board of Directors
Michigan Hill Owners Association, Inc.

We wish to thank you for the opportunity to perform a review of Michigan Hill Owners Association, Inc. for 2013. As this review was performed shortly after the reviews for 2012 and 2011, the recommendations made after those reviews were still pertinent for 2013. We did not become aware of any other area that warranted additional recommendations for improvement during the review for 2013.

It is our understanding the records are being consolidated in Quickbooks for the year beginning in 2014, which will certainly improve the Association's accounting process.

Thank you again for this opportunity. If you have any questions, please do not hesitate to contact us.

Sotiros & Sotiros, LLC

February 4, 2014