

Stephen Merritt, CPA, P.C.

Member American Institute of
Certified Public Accountants

Member Virginia Society of
Certified Public Accountants

To the Board of Directors
Creekside Landing Homeowners Association, Inc.
Williamsburg, Virginia

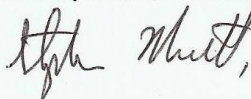
We have reviewed the accompanying balance sheet of Creekside Landing Homeowners Association, Inc., as of December 31, 2008, and the related statements of revenues, expenses, and changes in fund balance and cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Creekside Landing Homeowners Association, Inc.

A review consists principally of inquiries of Association personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted accounting standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

The supplementary information about future repairs and replacements is not a required part of the basic financial statements but is supplementary information required by the American Institute of Certified Public Accountants. We have compiled the supplementary information from information that is the representation of management of Creekside Landing Homeowners Association, Inc., without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

The supplementary information about the comparison of budget v. actual income and expenses is presented for purposes of additional analysis and is not a required part of the basic financial statements. We have compiled the supplementary information from information that is the representation of management of Creekside Landing Homeowners Association, Inc., without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

 Stephen Merritt, CPA, P.C.

Virginia Beach, Virginia
May 28, 2009