

June 9, 2010

National Association of Social Workers, Oregon Chapter
Stacey Skala Orr
7688 SW Capitol Hwy.
Portland, OR 97219

Dear Stacey:

Thank you for providing me with the opportunity to propose my professional services to the National Association of Social Workers, Oregon Chapter. My goal is to provide efficient, cost-effective service. I estimate the fees for my professional services will be as follows:

	<u>2009-2010</u>	<u>2010-2011</u>
Audit of NASW	\$ 4,900	\$ 5,000
Compilation of SWPAC	400	400
Preparation of the Federal 990 and 990-T	600	600
Total	<u>\$ 5,900</u>	<u>\$ 6,000</u>

As we discussed, the proposed services include a change from a Review of the SWPAC financial statements to a Compilation. A Review involves some testing of accounts, mainly through analytical procedures and inquiry of management, while a Compilation does not involve any testing, I will just take the records for SWPAC and present them in the form of financial statements. If a Review is preferred the fee will be \$600.

Please do not hesitate to contact me if you have any questions.

Thank you,



Richard Winkel, CPA

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