

MOSS ADAMS

CERTIFIED PUBLIC ACCOUNTANTS

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Offices in Principal Cities of
Washington, Oregon and California
Internationally, Moores Rowland Intl.

To the Partners
Dawson & Gerbic, CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Dawson & Gerbic, (the firm) in effect for the year ended December 31, 1991. Our review was conducted in conformity with standards for peer reviews promulgated by the peer review committee of the private companies practice section of the AICPA Division for CPA Firms (the section). We tested compliance with the firm's quality control policies and procedures and with the membership requirements of this section to the extent we considered appropriate. These tests included the application of the firm's policies and procedures on selected accounting and auditing engagements.

In performing our review, we have given consideration to the general characteristics of a system of quality control as described in quality control standards issued by the AICPA. Such a system should be appropriately comprehensive and suitably designed in relation to the firm's organizational structure, its policies, and the nature of its practice. Variance in individual performance can affect the degree of compliance with the firm's prescribed quality control policies and procedures. Therefore, adherence to all policies and procedures in every case may not be possible.

In our opinion, the system of quality control for the accounting and auditing practice of Dawson & Gerbic, in effect for the year ended December 31, 1991, met the objectives of quality control standards established by the AICPA and was being complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards. Also, in our opinion, the firm was in conformity with the membership requirements of the Section in all material respects.

Moss Adams

Tacoma, Washington
January 27, 1992

To the Partners
Dawson & Gerbic, CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Dawson & Gerbic, (the firm) in effect for the year ended December 31, 1994. Our review was conducted in conformity with standards for peer reviews promulgated by the Peer Review Board of the American Institute of Certified Public Accountants (AICPA). We tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests included a review of selected accounting and auditing engagements.

In performing our review, we have given consideration to the quality control standards issued by the AICPA. Those standards indicate that a firm's system of quality control should be appropriately comprehensive and suitably designed in relation to the firm's size, organizational structure, operating policies, and the nature of its practice. They state that variance in individual performance can affect the degree of compliance with the firm's prescribed quality control system and, therefore, recognize that there may not be adherence to all policies and procedures in every case.

In our opinion, the system of quality control for the accounting and auditing practice of Dawson & Gerbic, in effect for the year ended December 31, 1994, met the objectives of quality control standards established by the AICPA and was being complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards in the conduct of that practice.

Dawson & Gerbic is a member of the private companies practice section of the AICPA division for CPA firms (the section) and has agreed to comply with the membership requirements of the section. In connection with our review, we tested the firm's compliance with those requirements to the extent we considered appropriate. In our opinion the firm was in conformity with the membership requirements of the section during the year ended December 31, 1994, in all material respects.

Moss Adams

Tacoma, Washington
May 22, 1995

MOSS ADAMS LLP

CERTIFIED PUBLIC ACCOUNTANTS

To the Partners
Dawson & Gerbic

We have reviewed the system of quality control for the accounting and auditing practice of Dawson & Gerbic (the firm) in effect for the year ended December 31, 1997. Our review was conducted in conformity with standards established by the Peer Review Board of the American Institute of Certified Public Accountants (AICPA). We tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests included a review of selected accounting and auditing engagements.

In performing our review, we have given consideration to the quality control standards issued by the AICPA. Those standards indicate that a firm's system of quality control should be appropriately comprehensive and suitably designed in relation to the firm's size, organizational structure, operating policies, and the nature of its practice. They state that variance in individual performance can affect the degree of compliance with a firm's quality control system, and, therefore, recognize that there may not be adherence to all policies and procedures in every case.

In our opinion, the system of quality control for the accounting and auditing practice of Dawson & Gerbic in effect for the year ended December 31, 1997, met the objectives of quality control standards established by the AICPA and was being complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards in the conduct of that practice.

Dawson & Gerbic is a member of the private companies practice section of the AICPA Division for CPA Firms (the section) and has agreed to comply with the membership requirements of the section. In connection with our review, we tested the firm's compliance with those requirements to the extent we considered appropriate. In our opinion, the firm was in conformity with the membership requirements of the section during the year ended December 31, 1997, in all material respects.

Moss Adams LLP

Tacoma, Washington
June 26, 1998

A member of
**Moores
Rowland
INTERNATIONAL**

An association of independent
accounting firms throughout the world

To the Partners
Dawson & Gerbic

We have reviewed the system of quality control for the accounting and auditing practice of Dawson & Gerbic (the Firm) in effect for the year ended December 31, 2000. A system of quality control encompasses the Firm's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (AICPA). The design of the system and compliance with it are the responsibility of the Firm. Our responsibility is to express an opinion on the design of the system, and the Firm's compliance with the system based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. In performing our review, we obtained an understanding of the system of quality control for the Firm's accounting and auditing practice. In addition, we tested compliance with the Firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the Firm's policies and procedures on selected engagements. Because our review was based on selective tests, it would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it.

Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice of Dawson & Gerbic in effect for the year ended December 31, 2000, has been designed to meet the requirements of quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the Firm with reasonable assurance of conforming with professional standards.

Moss Adams LLP

Tacoma, Washington
June 26, 2001

June 17, 2004

To the Owners
Dawson & Gerbic, LLP

We have reviewed the system of quality control for the accounting and auditing practice of Dawson & Gerbic, LLP (the firm) in effect for the year ended December 31, 2003. A system of quality control encompasses the firm's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (AICPA). The design of the system and compliance with it are the responsibility of the firm. Our responsibility is to express an opinion on the design of the system, and the firm's compliance with the system based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. In performing our review, we obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, we tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. Because our review was based on selective tests, it would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it.

Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice of Dawson & Gerbic, LLP in effect for the year ended December 31, 2003, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.



Morrow Kessler & Dowsing, PLLC