



**ZEBA H. BARRINGER**  
COMPUTERIZED BOOKKEEPING • TAX SERVICE

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May 11, 2011

NC Society for Respiratory Care Inc  
1315 East Boulevard  
Charlotte NC 28203

Attn: Board of Directors

Ladies & Gentlemen:

We have audited the financial records for the NC Society for Respiratory Care Inc as of December 31, 2010. The financial records were found to be in excellent order while comparing bank statements to the entities financial statements.

We conducted the audit in accordance with generally accepted US auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In our opinion, the financial statements referred to above present fairly and accurately, the financial position of this entity to be very stable and strong. The officers and directors of this entity are to be commended for making sound decisions with reference to daily operations and long term goals as well.

We appreciate the opportunity to serve your entity and look forward to future business relationships.

Sincerely,

Zeba H Barringer  
Accountant/Tax Consultant

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