

Red Star Health
Group 3520 Star Drive
Europolis



Dear Customers:

Please examine the accompanying statement carefully and either confirm its correctness or report any differences to our auditors:

Willis & Adams International
P.O. Box 333
Europolis

who are auditing our financial statements.

Your prompt attention to this request will be appreciated. An envelope is enclosed for your reply. Please do not send your payments to the auditors.

Sincerely,

Carol McKay

Carol McKay
Controller, EarthWear Clothiers

CONFIRMATION:

The balance receivable from us for €12,365 as of 31 December 2014 is correct except as noted below:

Our accounting records show a balance of €12,356.

CUSTOMER NAME

Date 21/1/2015

By David Allen

Print Name: David Allen

Position: Accounts Payable Clerk

EAR THWEAR CLOTHIERS INC - INTER OFFICE MEMOR AND UM

TO: WILLIS & ADAMS INTERNATIONAL
FROM: ACCOUNTS RECEIVABLE GROUP
SUBJECT: CUSTOMER CONFIRMATION ERROR: 652-54310
DATE: 24/1/2015
CC: RED STAR HEALTH GROUP

Upon review of our documents and in consultation with the customer, we have determined the customer's records were correct. The correct balance is €12,356 as indicated by the customer on the confirmation request.

EarthWear Clothiers

P.O. Box 333

Europolis

Phone: (208) 555-0190

Fax: (208) 555-0191

E-mail: accounts@ewclothiers.com

Statement

Statement #: None (Confirmation Request)

Date: 31 December 2014

Customer ID: 652-54310

Bill To: Accounts Payable

Red Star Health Group

3520 Europolis

Date	Type	Invoice #	Description	Amount	Payment	Balance
23/12/2014	Embroidered Goods	12-6354903	Embroidered shirts (qty. 400)	€ 12,365.00	€ -	€ 12,365.00
Total						€ 12,365.00

Reminder: Please include the invoice number(s) on your cheque.

Terms: Balance due in 30 days.

REMITTANCE

Customer Name: Red Star Health Group

Customer ID: 652-54310

Statement#: None (Confirmation Request)

Date: 31 December 2014

Amount Due: €12,365.00

Amount Enclosed:

Museum of Flight
308 Air St.
North City



Dear Customers:

Please examine the accompanying statement carefully and either confirm its correctness or report any differences to our auditors:

Willis & Adams International
P.O. Box 787
Europolis

who are auditing our financial statements.

Your prompt attention to this request will be appreciated. An envelope is enclosed for your reply. Please do not send your payments to the auditors.

Sincerely,

Carol McKay

Carol McKay
Controller, EarthWear Clothiers

CONFIRMATION:

The balance receivable from us for €14,235 as of 31 December 2014 is correct except as noted below:

We show no balance due at the end of last year.

CUSTOMER NAME

Date 17/1/2015

By *Alexis Oliver*

Print Name: *Alexis Oliver*

Position: *Gift Shop Store Manager*

EARTHWEAR CLOTHIERS - INTEROFFICE MEMORANDUM

TO: WILLIS & ADAMS INTERNATIONAL
FROM: ACCOUNTS RECEIVABLE GROUP
SUBJECT: CUSTOMER CONFIRMATION ERROR: 210-38725
DATE: 21/1/2015
CC: MUSEUM OF FLIGHT

The customer's order was shipped FOB shipping point on 31 December 2014. The freight company confirmed their order was delivered 2 January 2015. The balance shown on the confirmation request of €14,235 is correct.

W&A Staff Auditor Note:

Examined shipping document and agree with EarthWear assessment.

DLJ

21/1/2015

EarthWear Clothiers

P.O. Box 787

Europolis

Phone: (208) 555-0190

Fax: (208) 555-0191

E-mail: accounts@ewclothiers.com

Statement

Statement #: None(Confirmation Request)

Date: 31 December 2014

Customer ID: 210-38725

BillTo: Accounts Payable

Museum of Flight

308 Air St.

North City

Date	Type	Invoice#	Description	Amount	Payment	Balance
31/12/2014	Embroidered Goods	12-7113264	Fleece Vests (500)	€ 14,235.00	\$ -	€ 14,235.00
Total						€ 14.235.00

Reminder: Please include the invoice number(s) on your cheque.

Terms: Balance due in 30 days.

REMITTANCE

Customer Name: Museum of Flight

Customer ID: 210-38725

Statement #: None (Confirmation Request)

Date: 31 December 2014

Amount Due: €14,235.00

Amount Enclosed: 31

Summit Hills Country
Club 236 Dudley Road
South City



Dear Customers:

Please examine the accompanying statement carefully and either confirm its correctness or report any differences to our auditors:

Willis & Adams International
P.O. Box 4080
Boise, Idaho 79443-4080

who are auditing our financial statements.

Your prompt attention to this request will be appreciated. An envelope is enclosed for your reply. Please do not send your payments to the auditors.

Sincerely,

Carol McKay

Carol McKay
Controller, EarthWear Clothiers

CONFIRMATION:

The balance receivable from us for €24,362 as of 31 December 31 2014 is correct except as noted below:

A payment for invoice 12-6156389 was sent on 30 December 2014. Balance due per our records
_____ was €21,520.

CUSTOMER NAME

Date 18/1/2015

By Greg Simon

Print Name: Greg Simon

Position: Pro Shop Manager

EARTHWEAR CLOTHIERS - INTEROFFICE MEMORANDUM

TO: WILLIS & ADAMS INTERNATIONAL
FROM: ACCOUNTS RECEIVABLE GROUP
SUBJECT: CUSTOMER CONFIRMATION ERROR: 254-65418
DATE: 22/1/2015
CC: SUMMIT HILLS COUNTRY CLUB

The payment was received from the customer on 2 January 2015. All balances were outstanding as of the end of 2014.

W&A Staff Auditor Note:

Traced payment indicated by customer to daily remittance report. Payment was received on 2 January 2015.

DLJ

23/1/2015

EarthWear Clothiers

P.O. Box 787

Europolis

Phone: (208)555-0190

Fax: (208)555-0191

E-mail: accounts@ewclothiers.com

Statement

Statement#: None (Confirmation Request)

Date: 31 December 2014

Customer ID: 254-62418

Bill To: Pro Shop

Summit Hills Country Club

236 Dudley Road

Crestview Hills, KY 41017

Date	Type	Invoice #	Description	Amount	Payment	Balance
19/12/2014	Embroidered Goods	12-6156389	Club Blazers Female (35)	€ 2,842.00	\$ -	€ 2,842.00
26/12/2014	Embroidered Goods	12-6756231	Assorted Dress Shirts (450)	€ 18,635.00	\$ -	€ 18,635.00
27/12/2014	Embroidered Goods	12-6812246	Club Blazers Male (36)	€ 2,885.00	\$ -	€ 2,885.00
Total						€ 24,362.00

Reminder: Please include the invoice number(s) on your check.

Terms: Balance due in 30 days.

REMITTANCE

Customer Name: Summit Hills Country Club

Customer ID: 254-62418

Statement#: None (Confirmation Request)

Date: 31 December 2014

Central States Hotels – Best Western Development Director
4346 MAIN ST
West City



Dear Customers:

Please examine the accompanying statement carefully and either confirm its correctness or report any differences to our auditors:

Willis & Adams International
P.O. Box 333
Europolis

who are auditing our financial statements.

Your prompt attention to this request will be appreciated. An envelope is enclosed for your reply. Please do not send your payments to the auditors.

Sincerely,

Carol McKay

Carol McKay
Controller, EarthWear Clothiers

CONFIRMATION:

The balance receivable from us for €18,642 as of 31 December 2014 is correct except as noted below:

Balance does not include Credit Memo 12-1006 issued on 29 December 2007 for €3,000.

Balance should be €15,642.

CUSTOMER NAME

Date *21/1/2015*

By *Robert Morgan*

Print Name: *Robert Morgan*

Position: *Accounts Payable Clerk*

EARTHWEAR CLOTHIERS - INTEROFFICE MEMORANDUM

TO: WILLIS & ADAMS INTERNATIONAL
FROM: ACCOUNTS RECEIVABLE GROUP
SUBJECT: CUSTOMER CONFIRMATION ERROR: 652-54310
DATE: 24/1/2015
CC: CENTRAL STATES HOTELS – BEST WESTERN DEVELOPMENT DIRECTOR

The customer service representative agreed to issue a €3,000 credit memo to the group when they called on 29 December 2014. The customer service representative inadvertently listed Western States Hotels which delayed processing of the credit memo until 4 January 2015. The credit memo was correctly attributed to Central States Hotels, but not until the next accounting period. The balance the customer listed of €15,642 is correct.

EarthWear Clothiers

P.O. Box 333
Europolis

Phone: (208) 555-0190
Fax: (208) 555-0191
E-mail: accounts@ewclothiers.com

Statement

Statement #: None (Confirmation Request)
Date: 31 December 2014
Customer ID: 179-26343

Bill To: Best Western Development Director
Central States Hotels
4346 Main Street
West City

Date	Type	Invoice #	Description	Amount	Payment	Balance
21/12/2014	Catalog Order	12-6200679	Dress Pants (150)	€ 7,247.00	€ -	€ 7,247.00
22/12/2014	Embroidered Goods	12-6214596	Assorted Dress Shirts (300)	€ 11,395.00	€ -	€ 11,395.00
Total						€ 18,642.00

Reminder: Please include the invoice number(s) on your cheque.

Terms: Balance due in 30 days.

REMITTANCE

Customer Name: Central States Hotels

Customer ID: 179-26343

Statement #: None (Confirmation Request)

Date: 31 December 2014

Amount Due: €18,642.00