

Red Star Health Group
3520 Lone Star DR
Dallas TX 75212-6301



Dear Customers:

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

Willis & Adams
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
Controller, EarthWear Clothiers

CONFIRMATION:

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

Our accounting records show a balance of \$12,356.

CUSTOMER NAME

Date 1/21/2015 By David Allen

Print Name: David Allen

Position: Accounts Payable Clerk

EARTHWEAR CLOTHIERS INC - INTEROFFICE MEMORANDUM

TO: WILLIS & ADAMS, CPAS
FROM: ACCOUNTS RECEIVABLE GROUP
SUBJECT: CUSTOMER CONFIRMATION ERROR: 652-54310
DATE: 1/24/2015
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 787
Boise, Idaho 83845

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

Statement

Statement #: None (Confirmation Request)

Date: December 31, 2012

Customer ID: 652-54310

Bill To: Accounts Payable

Red Star Health Group

3520 Lone Star Dr.

Dallas TX 75212-6301

Date	Type	Invoice #	Description	Amount	Payment	Balance
12/23/2012	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 check.

Terms: Balance due in 30 days.

REMITTANCE

Customer Name: Red Star Health Group

Customer ID: 652-54310

Statement #: None (Confirmation Request)

Date: December 31, 2012

Amount Due: \$12,365.00

Amount Enclosed:

Museum of Flight
308 Air St.
Dayton OH 45404-1808



Dear Customers:

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

Willis & Adams
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
Controller, EarthWear Clothiers

CONFIRMATION:

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

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

CUSTOMER NAME

Date 1/17/2015

By Alexis Oliver

Print Name: Alexis Oliver

Position: Gift Shop Store Manager

EARTHWEAR CLOTHIERS INC - INTEROFFICE MEMORANDUM

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

The customer's order was shipped FOB shipping point on December 31, 2014. The freight company confirmed their order was delivered January 2, 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

1/21/2015

EarthWear Clothiers

P.O. Box 787
Boise, Idaho 83845

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

Statement

Statement #: None (Confirmation Request)

Date: December 31, 2012

Customer ID: 210-38725

Bill To: Accounts Payable

Museum of Flight

308 Air St.

Dayton OH 45404-1808

Date	Type	Invoice #	Description	Amount	Payment	Balance
12/31/2012	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 check.

Terms: Balance due in 30 days.

REMITTANCE

Customer Name: Museum of Flight

Customer ID: 210-38725

Statement #: None (Confirmation Request)

Date: December 31, 2012

Amount Due: \$14,235.00

Amount Enclosed:

Summit Hills Country Club
236 Dudley Road
Crestview Hills, KY 41017



Dear Customers:

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

Willis & Adams
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 December 31, 2014, is correct except as noted below:

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

CUSTOMER NAME

Date 1/18/2015 By Greg Simon

Print Name: Greg Simon

Position: Pro Shop Manager

EARTHWEAR CLOTHIERS INC - INTEROFFICE MEMORANDUM

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

The payment was received from the customer on January 2, 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 January 2, 2015.

DLJ

1/23/2015

EarthWear Clothiers

P.O. Box 787
Boise, Idaho 83845

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

Statement

Statement #: None (Confirmation Request)

Date: December 31, 2012

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
12/19/2012	Embroidered Goods	12-6156389	Club Blazers Female (35)	\$ 2,842.00	\$ -	\$ 2,842.00
12/26/2012	Embroidered Goods	12-6756231	Assorted Dress Shirts (450)	\$ 18,635.00	\$ -	\$ 18,635.00
12/27/2012	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: December 31, 2012

Central States Hotels – Best Western Development Director
4346 MAIN ST
KANSAS CITY MO 64111 – 1810



Dear Customers:

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

Willis & Adams
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
Controller, EarthWear Clothiers

CONFIRMATION:

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

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

Balance should be \$15,642.

CUSTOMER NAME

Date 1/21/2015 By Robert Morgan

Print Name: Robert Morgan

Position: Accounts Payable Clerk

EARTHWEAR CLOTHIERS INC - INTEROFFICE MEMORANDUM

TO: WILLIS & ADAMS, CPAS
FROM: ACCOUNTS RECEIVABLE GROUP
SUBJECT: CUSTOMER CONFIRMATION ERROR: 652-54310
DATE: 1/24/2015
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 December 29, 2014. The customer service representative inadvertently listed Western States Hotels which delayed processing of the credit memo until January 4, 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 787
Boise, Idaho 83845

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

Statement

Statement #: None (Confirmation Request)

Date: December 31, 2014

Customer ID: 179-26343

Bill To: Best Western Development Director

Central States Hotels

4346 Main Street

Kansas City, MO 6411-1810

Date	Type	Invoice #	Description	Amount	Payment	Balance
12/21/2012	Catalog Order	12-6200679	Dress Pants (150)	\$ 7,247.00	\$ -	\$ 7,247.00
12/22/2012	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 check.

Terms: Balance due in 30 days.

REMITTANCE

Customer Name: Central States Hotels

Customer ID: 179-26343

Statement #: None (Confirmation Request)

Date: December 31, 2014

Amount Due: \$18,642.00