



## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

To the management of  
American Historic Racing Motorcycle Association

We have performed the procedures enumerated below, which were agreed to by the American Historic Racing Motorcycle Association (AHRMA), solely to assist you in evaluating the accompanying results of the ballot count for AHRMA as of January 14, 2011. AHRMA is responsible for the organizing and initiating the ballot process with the members and providing Allred Jackson, P.C. the correct criteria for counting the ballots. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and finding are as follows:

We were responsible for receiving, protecting, verifying membership, counting timely legitimate ballots, and determining proper east/west candidate votes. AHRMA was responsible for sending out ballots, handling postage arrangements and costs, providing us with a list of AHRMA members, and providing the accountant with any other information requested with respect to the election ballot count.

We have counted the election ballots for the American Historic Racing Motorcycle Association in compliance set forth in our original proposal. We only accepted ballots that were properly filled out and sent in by the indicated date. After recording each ballot, we confirmed them with the client list you provided to verify that the information was valid and accurate. The final results of the count are shown below.

**West**

Matt Hilgenberg 1<sup>st</sup> (180)

Rob Poole 2<sup>nd</sup> (175)

Luke Conner 3<sup>rd</sup> (74)

**East**

Craig Breckon 1<sup>st</sup> (199)

Carl Anderson 2<sup>nd</sup> (150)

Beno Rodi 3<sup>rd</sup> (132)

Allen Brown 4<sup>th</sup> (78)

**Write In Votes**

“Chicago” Jerry Grakauskas (1) - East

Jeff Smith (1) - East

Bill Cappel (1) - West

Dirk Williams (1) - West

Debbie Poole (1) - West

Fred Martinson (1) - West

**Ballots**

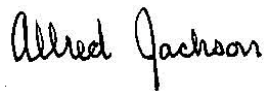
Qualified 546

Disqualified 109

Total Ballots Counted 655

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the ballot count. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of AHRMA’s management and is not intended to be and should not be used by anyone other than these specified parties.



North Logan, Utah  
January 14, 2011