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Mr. Gary Crowe
National Association of Professional Process Servers
PO Box 4547
Portland, OR 97208

Dear Mr. Crowe:

This letter is in response to your request for clarification of two separate matters. The first is an explanation for the similarity of the dues income between the full year from July 1, 2009 through June 30, 2010, and the six month short year from July 1, 2010 through December 31, 2010. The second is regarding the treatment of the branch office directory listings revenue as not subject to the unrelated business income tax.

We have used the information you have provided to us to perform our services. This information includes bank statements, brokerage statements and accounting reports. We have not audited or otherwise verified the information. Our statements in this letter are based upon the information we have been provided.

Dues Revenue

In 2010, the Association changed its accounting year end from June 30th to December 31st, necessitating a short year from July 1, 2010 through December 31, 2010. According to the Forms 990 filed for the tax years ended June 30, 2010 and December 31, 2010, revenue from membership dues was \$367,219 and \$373,803, respectively.

Article IV, Section 2 of the Organization's bylaws states that dues cover the period from July 1st through June 30th of the following year. Article IV, Section 3 of the bylaws states that dues are considered delinquent if paid after July 31st. Based on our discussions with you, we understand that the vast majority of dues are paid during July. This seems reasonable as the dues do not become delinquent until July 31st. So, the dues revenue for the year ended June 30, 2010 would include the dues received in July 2009. The dues revenue for the short year ended December 31, 2010 would include dues received during July 2010. Therefore, it is reasonable that the dues amounts are similar between the two years.

Branch Office Directory Listings

Based on our review with you of the branch office directory listing process and revenue, and a review of the applicable tax authority, we believe that the branch office listing revenue has been and continues to be properly treated as not subject to tax as unrelated business income.

Very truly yours,

Jason R. Orme