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LILTS BERGER & ASSOCIATES 4-1 Certified Public AccountantsCW 11/23/2012 Ocean City, Florida 33140 October 30, 2012 Mr. Donald Phillips, President Oceanview Marine Company 36 Clearwater Lake Road Ocean City, Florida 33140 Dear Mr. Phillips: This letter is to confirm our understanding of the terms of our engagement as the auditors of Oceanview Marine Company for the year ended December 31, 2012.

### **Oceanview Marine Company Engagement Letter | Free Essays ...**

As you have requested, we will audit the financial statements of Oceanview Marine Company, which comprise the balance sheet for December 31, 2015, and the related statements of income, changes in stockholders' equity, and cash flows for the year then ended, and the related notes to the financial statements.

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### **1-1 1-1 OCEANVIEW MARINE COMPANY Balance Sheet December 31 ...**

Ocean view Marine Company Control Environment - Summary December 31, 2012 10-8 WX 02/23/2013 Level of Control 1. General: Strong Weak Managments' philosophy and operating style Yes Comments Worksheet 10.1 indicates that Management philosophy and operating style weak as the company profit margin is low Organizational structure Yes

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