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MEMBER  
THE AICPA ALLIANCE FOR CPA FIRMS

To the Board of Directors  
United States PostgreSQL Association  
Portland, Oregon

We have compiled the accompanying statement of assets, liabilities, and equity—income tax basis of United States PostgreSQL Association (a tax-exempt organization pursuant to Section 501(c)(3) of the Internal Revenue Code) as of December 31, 2008, and related statement of income and expenses—income tax basis for the five months then ended. These statements have been prepared on the accounting basis used by the Organization for filing IRS Form 990, Return of Organization Exempt From Income Tax, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's assets, liabilities, equity, income, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to United States PostgreSQL Association.

ALTEN SAKAI & COMPANY LLP  
Certified Public Accountants

April 24, 2009

**United States Postgre SQL Association  
Statement of Assets, Liabilities and Equity - Tax Basis  
As of December 31, 2008**

	<b>Dec 31, 08</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Pay Pal	145.04
Sterling Savings Bank - Ckg	9,848.76
<b>Total Checking/Savings</b>	<u>9,993.80</u>
<b>Total Current Assets</b>	<u>9,993.80</u>
<b>TOTAL ASSETS</b>	<u><b>9,993.80</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Net Income	9,993.80
<b>Total Equity</b>	<u>9,993.80</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>9,993.80</b></u>

**See Accountant's Compilation Report and Notes**

**United States Postgre SQL Association  
Statement of Income and Expenses - Tax Basis  
For the Five Months ended December 31, 2008**

**Aug - Dec 08**

<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Direct Public Support</b>	
Corporate Contributions	2,510.00
<b>Total Direct Public Support</b>	2,510.00
<b>Other Types of Income</b>	
Miscellaneous Revenue	150.72
<b>Total Other Types of Income</b>	150.72
<b>Program Income</b>	
Conference fees	
PgUS Conf West	973.05
<b>Total Conference fees</b>	973.05
Conference Sponsors	
PgUS Conf West Sponsorship	9,000.00
<b>Total Conference Sponsors</b>	9,000.00
Membership Dues	5,665.00
<b>Total Program Income</b>	15,638.05
<b>Total Income</b>	18,298.77
<b>Expense</b>	
<b>Business Expenses</b>	
Business Registration Fees	750.00
<b>Total Business Expenses</b>	750.00
<b>Contract Services</b>	
Legal Fees	6,093.00
<b>Total Contract Services</b>	6,093.00
<b>Operations</b>	
Bank charges	40.00
Books, Subscriptions, Reference	99.95
Conference costs	1,050.00
Pay Pal fees	216.52
Postage, Mailing Service	55.50
<b>Total Operations</b>	1,461.97
<b>Total Expense</b>	8,304.97
<b>Net Ordinary Income</b>	9,993.80
<b>Net Income</b>	<b>9,993.80</b>

See Accountant's Compilation Report and Notes

United States Postgre SQL Association  
Selected Information – Substantially All Disclosures Required by  
Income Tax Basis of Accounting Are Not Included  
December 31, 2008

Basis of Accounting

The Association's financial statements have been prepared on the cash basis of accounting used for income tax reporting.

Accounting Terminology

Due to limitations within the accounting software used to generate the financial statements, there exist a number of account/statement titles and groupings that differ from what would be reported on the income tax basis of accounting. Listed below are some of these items:

<u>As Reported</u>	<u>Income Tax Equivalent</u>
Equity	Net Assets
Net Income	Change in Net Assets
Checking/Savings	Cash
Income	Revenue

Fund Accounting

None of the contributions, fees, sponsorships received by the Association have been received with any donor-imposed or governing board-imposed restrictions for use. The balances and activity reported in the financial statements should therefore be considered unrestricted operating funds.

Income Tax

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code.