A1 BODY CORPORATE ACCOUNTING & SECRETARIAL SERVICES LTD 9 RINGWOOD STREET TORBAY AUCKLAND 0630

ACCOUNTANTS REPORT TO RUAPEHU MOUNTAIN CLUBS ASSOCIATION (INC.)

We have reviewed the financial statements of the Ruapehu Mountain Clubs Association (Inc.) for the year ended 31 July 2014 and also those of the RMCA Self Insurance Reserve Fund to 31 July 2014.

The review was limited primarily to enquiries relating to personnel and procedures applied to financial data. Documentation supporting the assets shown in the Statements of Financial Position was sighted. A review provides less assurance than an audit and accordingly we do not express an audit opinion.

Based on the review, nothing has come to our attention that would cause us to believe that the accompanying financial statements do not give a true and fair view.

Phillip J Clemow

For and on behalf of A1 Body Corporate Accounting and Secretarial Services Limited

Dated 12 September 2014