

Robert D. Goldstein, CPA

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Member of the TSCPA and the AICPA Center for Audit Quality

December 24, 2014

BellaVita at Green Tee Homeowners' Association, Inc.
% Marc Wormser, Treasurer
1601 S. Riviera Ct.
Pearland, TX 77581

To the Board of Directors:

I am pleased to confirm our understanding of the services my firm is to provide to the BellaVita at Green Tee Homeowners' Association, Inc. ("BellaVita") for the year ended December 31, 2014.

I will audit the financial statements of the BellaVita at Green Tee Homeowners' Association, Inc., which comprise the Balance Sheet as of December 31, 2014 and the related Statement of Revenues and Expenses and Changes in Fund Balances and the Statement of Cash Flows for the year then ended, and the related notes to the financial statements. Also, supplementary information that you will provide on Future Major Repairs and Replacements will be presented along with a disclaimer of opinion on such supplementary information.

I will also prepare BellaVita's 2014 Form 1120-H tax return.

At your option, I will also agree to audit BellaVita's 2015 financial statement and prepare its 2015 tax return for the same fees as described below for 2014.

Audit Objectives

The objective of the audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. The audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of your accounting records and other procedures I consider necessary to enable me to express such an opinion. I cannot provide assurance, however, that an unmodified opinion will be expressed because circumstances could arise in which it would be necessary for me to modify my opinion or add an emphasis-of-matter or other-matter paragraph. If my opinion is other than unmodified, I will discuss the reasons with you in advance. If for any reason I am unable to complete the audit, or am unable to form or have not formed an opinion, I may decline to express an opinion or to issue a report as a result of this engagement.

Audit Procedures

My procedures will include tests of documentary evidence supporting the transactions recorded in your accounts and, to the extent deemed appropriate, direct confirmation of certain transactions including confirmation of bank balances. I may request written representations from certain of BellaVita's attorneys (if any) as part of the engagement, and they may bill you for responding to this inquiry. As required by AICPA professional standards, at the conclusion of my audit I will also require certain written representations from the BellaVita's management about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violation of laws or governmental regulations that are attributable to BellaVita or to acts by management or employees acting on behalf of BellaVita.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that may come to my attention, unless clearly inconsequential. My audit engagement ends upon the delivery of my auditor's report. My responsibility as the BellaVita's auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as the auditor.

My audit will include obtaining an understanding of the organization and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, I will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

Management Responsibilities

BellaVita's management agrees to assume all management responsibilities over preparation of the tax return and any other non-attest services I may provide and agrees to be responsible for making all management decisions and performing all management functions including designating an individual with suitable skill, knowledge, or experience to oversee any non-attest services that I may provide, and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for safeguarding of the BellaVita's assets, for the selection and application of accounting principles; for establishing an accounting and financial reporting process for determining fair value measurements, and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles. Management is also responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. Management is responsible for providing me with access to all information of which it is aware is relevant to the preparation and fair presentation of the financial statements, additional information that I may request for the purpose of the audit, and unrestricted access to persons from whom I determine it necessary to obtain audit evidence. Management's responsibilities include adjusting the financial statements to correct material misstatements and confirming to me in the management representation letter that the effects of any uncorrected misstatements aggregated during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for the design and implementation of programs and controls to prevent fraud, and for informing me about all known or suspected fraud affecting BellaVita involving (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. Management is responsible for informing me of your knowledge of any allegations of fraud or suspected fraud affecting the organization received in communications from employees, former employees, regulators, or others. In addition, management is responsible for identifying and ensuring that the BellaVita complies with applicable laws and regulations.

I may advise Management about appropriate accounting principles and their application and will assist in the preparation of your financial statements, but the responsibility for the financial statements remains with the BellaVita's management. As part of this engagement, I may propose standard, adjusting, or correcting journal entries to the BellaVita's financial statements. Management is responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements. Further, management is responsible for designating a qualified management-level individual to be responsible and accountable for overseeing these services.

Administration, Fees, and Other Matters

The audit documentation for this engagement is the property of Robert D. Goldstein, CPA and constitutes confidential information. Robert D. Goldstein is the auditor in charge and is responsible for signing the auditor's report.

BellaVita personnel or designated management company personnel will prepare documents such as confirmation letters that I may request and will locate and provide any documents selected by me for testing. Such personnel will also provide copies to me of certain corporate documents that I may request and will, in an accurate and timely manner, complete certain background questionnaires and internal control checklists that I may provide.

My fee for the services described is based on my regular audit rates for this type of audit and also includes routine out-of-pocket expenses such as local travel to and from Pearland and to the offices of FirstServices Residential. It includes presentation of a "master" copy of the auditor's report and financial statements but does not include production costs of multiple printed sets of financial statements. The fee for the services described in this letter will be \$13,900 for the audit, plus \$500 for the Form 1120-H tax return (and an extension form if necessary). Progress billings will be rendered periodically as the work progresses.

Although not anticipated or expected, it could become necessary, at my option, to suspend, postpone, or permanently terminate all work if payment is not received on a timely basis. If I elect to terminate services for nonpayment, this engagement will be deemed to have been completed upon written notice of termination even if I have not completed my report. By signing this letter, BellaVita agrees that, should this engagement be terminated for any reason, the BellaVita will promptly pay for all time and expenses incurred to the point of termination.

Work on this engagement will commence shortly after this letter has been executed and returned by appropriate management/governance personnel of BellaVita and after receiving satisfactory responses to the queries I will make of the predecessor auditor as was previously mentioned at the beginning of this letter. I will provide BellaVita with the wording for a request that it will need to send to authorize the previous auditors to respond to me. Unless unforeseen circumstances or delays arise, it is my expectation to issue my auditor's report and your financial statements by the spring of 2015.

This engagement does *not* include any services that are not specifically described in this letter. Any additional services that the BellaVita may request, such as consulting work, or meetings with or representation before regulatory agencies (such as the Internal Revenue Service) would be provided as separate additional engagements.

Notwithstanding claims, damages and costs arising from any fraud, gross negligence or negligence on my part, Robert D. Goldstein's liability for any other claims, damages, and costs arising from this engagement is limited to the total amount of fees paid by BellaVita to Robert D. Goldstein, CPA for the portion of the services rendered under this agreement giving rise to such liability, if any. BellaVita agrees to hold Robert D. Goldstein and his heirs, executors, personal representatives, successors, and assigns harmless from any claims made by BellaVita that arise from intentional misrepresentations to Robert D. Goldstein by management or the intentional withholding or concealment of information from Robert D. Goldstein by management.

I appreciate the opportunity to be of service and I believe this letter accurately summarizes the significant terms of this engagement.

Please indicate your agreement with the terms of this engagement as described in this letter by having at least one authorized Board of Directors member or officer sign this letter and by returning it to me.

Very truly yours,



Robert D. Goldstein, CPA

ACKNOWLEDGE:

This letter correctly sets forth the understanding of the BellaVita at Green Tee Homeowners' Association, Inc. We accept the terms and conditions of the engagement contained herein.

BellaVita at Green Tee Homeowners' Association, Inc.

by:

 Ronald H. Geibel, V.P.
Name & Title

 1/6/2015
Date

 [Signature]
Name & Title

 1-6-15
Date