

**Kessler Milstein, CPAs**

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To the Officers of the Maryland Association of Secondary School Principals, Inc.

We have tested the accounting books and records of the Maryland Association of Secondary School Principals, Inc. for the fiscal year beginning July 1, 2016 and ending June 30, 2017. All information included in the accounting books and records are the representation and responsibility of the Officers of the Maryland Association of Secondary School Principals, Inc. Our tests were based solely on their representations.

In order to gain satisfaction that the accounting books and records of the Maryland Association of Secondary School Principals, Inc. contained no material misstatement, specific tests were made. Transactions from the cash receipts and cash disbursements journals were followed through their entirety, and bank records and bank balances were confirmed. Based upon these tests, we are satisfied that the accounting books and records of the Maryland Association of Secondary School Principals, Inc. for the fiscal year beginning July 1, 2016 and ending on June 30, 2017 contain no material misstatement.

Since these records are maintained on a cash receipts and cash disbursements basis, these records are not in accordance with generally accepted accounting principles. Since accounting records maintained on the cash receipts and cash disbursements basis prevents their being audited or reviewed, accordingly, our tests were not in accordance with generally accepted auditing standards.

*Linda W. Kessler, CPA*

Kessler-Milstein  
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Mt. Airy, Maryland 21771  
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