



**WILLIAM
OWENS
&
COMPANY**

**CERTIFIED PUBLIC ACCOUNTANT
A PROFESSIONAL CORPORATION**

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November 13, 2013

To the Board of Directors
Wild Acres Lakes Property Owners Association
Dingmans Ferry, Pennsylvania

The following schedule lists the votes reflected on the ballots dropped off at our office by the Wild Acres Staff:

1. We recounted the ballots received which were previously counted on the day of the election and were verified by Wild Acres staff to be owners in good standing. The results of the recount for the ballots received by the association on the day of the election is as follows:

<u>Candidate</u>	<u>Number of Votes</u>
A- Michael Balagula	22
B- Ed Banz (Incumbent)	27
C- Myron Cowher	25
D- Audra Johnston-Muscari	5
E- Floyd Lee (Incumbent)	32
F- Leonid Mandel	27
G- Valdimir Petrushin	31
H- Sofiya Takh	21
I- Bob Tracy (Incumbent)	28

2. We recounted the ballots received by the association in the mail and ballots dropped off at the association office, which were verified by Wild Acres staff to be owners in good standing. The results of the recount for the ballots received in the mail and dropped off at the association office is as follows:

<u>Candidate</u>	<u>Number of Votes</u>
A- Michael Balagula	150
B- Ed Banz (Incumbent)	132
C- Myron Cowher	136
D- Audra Johnston-Muscari	43

E- Floyd Lee (Incumbent)	121
F- Leonid Mandel	157
G- Valdimir Petrushin	118
H- Sofiya Takh	153
I- Bob Tracy (Incumbent)	122

Recount total of votes previously counted by Wild Acres including item number 1 and Number 2 above.

<u>Candidate</u>	<u>Number of Votes</u>
A- Michael Balagula	172
B- Ed Banz (Incumbent)	159
C- Myron Cowher	161
D- Audra Johnston-Muscari	48
E- Floyd Lee (Incumbent)	153
F- Leonid Mandel	184
G- Valdimir Petrushin	149
H- Sofiya Takh	174
I- Bob Tracy (Incumbent)	150

3. A. We counted the ballots that were previously voided because the lot/block was not noted on the outside of the envelope. These ballots were verified by the Wild Acres Association staff to be members in good standing. In addition we verified that each lot owner voted the correct number of times either 1 or 2 votes per property from a listing received from the Wild Acres staff. There were four ballots voided due to an incorrect name and address and four ballots voided because the ballot was not enclosed a ballot envelope. The results of this count are as follows:

<u>Candidate</u>	<u>Number of Votes</u>
A- Michael Balagula	92
B- Ed Banz (Incumbent)	10
C- Myron Cowher	88
D- Audra Johnston-Muscari	5
E- Floyd Lee (Incumbent)	8
F- Leonid Mandel	96
G- Valdimir Petrushin	10
H- Sofiya Takh	94
I- Bob Tracy (Incumbent)	10

3. B. For those envelopes received related to item 3 above that included two ballot envelopes and were only allowed one vote per the listing received from the Wild Acres Association staff, we opened each ballot envelope and counted one only ballot if the votes cast were identical on each ballot as instructed by the association. There was one case in which both ballots were not identical and both ballots were voided per our instructions. The results of this count are as follows:

<u>Candidate</u>	<u>Number of Votes</u>
A- Michael Balagula	13
B- Ed Banz (Incumbent)	2
C- Myron Cowher	11
D- Audra Johnston-Muscari	1
E- Floyd Lee (Incumbent)	1
F- Leonid Mandel	11
G- Valdimir Petrushin	0
H- Sofiya Takh	11
I- Bob Tracy (Incumbent)	2

Total of Number 3 and 3A above

<u>Candidate</u>	<u>Number of Votes</u>
A- Michael Balagula	105
B- Ed Banz (Incumbent)	12
C- Myron Cowher	99
D- Audra Johnston-Muscari	6
E- Floyd Lee (Incumbent)	9
F- Leonid Mandel	107
G- Valdimir Petrushin	10
H- Sofiya Takh	105
I- Bob Tracy (Incumbent)	12

4. 4. For those envelopes previously voided during the original vote count by Wild Acres that included two ballot envelopes and were only allowed one vote per the Wild Acres Association staff, we opened each ballot envelope and counted one only ballot if the votes cast were identical on each ballot as instructed by the association. Four of the ballots were voided because the ballots were not enclosed in a ballot envelope. The results of this count are as follows:

Candidate	Number of Votes
A- Michael Balagula	8
B- Ed Banz (Incumbent)	5
C- Myron Cowher	8
D- Audra Johnston-Muscari	4
E- Floyd Lee (Incumbent)	5
F- Leonid Mandel	8
G- Valdimir Petrushin	2
H- Sofiya Takh	8
I- Bob Tracy (Incumbent)	4

5. We counted the ballots that were voided because they were deemed not to be in good standing on the day of the original count, after further research by the association staff it was determined by the staff that these owners were members in good standing. The following are the results of this count:

Candidate	Number of Votes
A-Michael Balagula	4
B-Ed Banz (Incumbent)	0
C-Myron Cowher	2
D-Audra Johnston-Muscari	2
E-Floyd Lee (Incumbent)	2
F- Leonid Mandel	2
G-Valdimir Petrushin	2
H-Sofiya Takh	2
I- Bob Tracy (Incumbent)	0

6. A. We counted the ballots that were previously voided due to an incorrect name or names on the outside envelope. After further research by the association staff it was determined that the names were valid owners of property in the association. The following are the results of this count for the ballots that contained the correct number of ballots per property:

Candidate	Number of Votes
A-Michael Balagula	9
B- Ed Banz (Incumbent)	2
C-Myron Cowher	7
D-Audra Johnston-Muscari	0
E- Floyd Lee (Incumbent)	0
F- Leonid Mandel	7
G-Valdimir Petrushin	2
H-Sofiya Takh	7
I- Bob Tracy (Incumbent)	0

5. 6. B. For those envelopes received related to item 6 above that included two ballot envelopes and were only allowed one vote per the listing received from the Wild Acres Association staff, we opened each ballot envelope and counted one only ballot if the votes cast were identical on each ballot as instructed by the association. The results of this count are as follows:

<u>Candidate</u>	<u>Number of Votes</u>
A-Michael Balagula	2
B- Ed Banz (Incumbent)	0
C- Myron Cowher	2
D- Audra Johnston-Muscari	0
E- Floyd Lee (Incumbent)	0
F- Leonid Mandel	2
G- Valdimir Petrushin	0
H- Sofiya Takh	2
I- Bob Tracy (Incumbent)	0

Total Count of Number 6 and 6A

<u>Candidate</u>	<u>Number of Votes</u>
A- Michael Balagula	11
B- Ed Banz (Incumbent)	2
C- Myron Cowher	9
D- Audra Johnston-Muscari	0
E- Floyd Lee (Incumbent)	0
F- Leonid Mandel	9
G- Valdimir Petrushin	2
H- Sofiya Takh	9
I- Bob Tracy (Incumbent)	0

Total of all Ballots Including Items 1 through 6 Above:

<u>Candidate</u>	<u>Number of Votes</u>
A- Michael Balagula	300
B- Ed Banz (Incumbent)	178
C- Myron Cowher	279
D- Audra Johnston-Muscari	60
E- Floyd Lee (Incumbent)	169
F- Leonid Mandel	310
G- Valdimir Petrushin	165
H- Sofiya Takh	298
I- Bob Tracy (Incumbent)	166

Thank you for the opportunity to provide this service. If you have any questions regarding the process please give me a call at the Carbondale number listed above.

Sincerely,

A handwritten signature in black ink, appearing to read "W. E. Owens". The signature is fluid and cursive, with a long horizontal stroke at the end.

William E. Owens, CPA
William Owens & Co., CPA