

# R.A. Brueggemann C.P.A.

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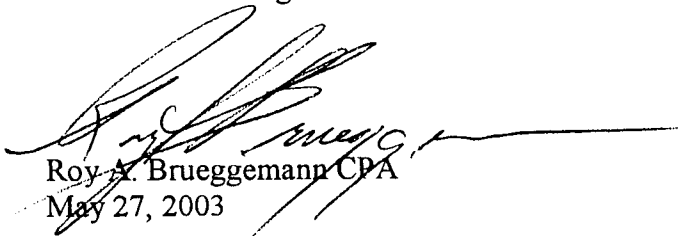
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Executive Board  
Illinois Firefighters Association, Inc.  
Hamel, IL 62046-0001

I have examined the statement of cash receipts and disbursements of the Illinois Firefighters Association, Inc. General Fund and the statement of cash receipts and disbursements of the Illinois Firefighters Association, Inc. Indemnity Fund, for the years beginning January 1 and ended December 31, 2002 and 2001. My examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of accounting records and such other auditing procedures as I considered necessary in the circumstances.

As described in Note 1, the Associations policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently certain revenue and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation was incurred. Accordingly the accompanying financial statements are not intended to present financial position and results of operations in conformity to generally accepted accounting principles.

In my opinion, the financial statements referred to above present fairly the assets from cash transitions of the Illinois Firefighters Association, Inc. General Fund and the Illinois Firefighters Association, Inc Indemnity Fund as of December 31, 2002 and 2001 and the revenue collected and expenses paid during the 12 months periods then ended, on the basis of accounting described in Note 1.



Roy A. Brueggemann CPA  
May 27, 2003