



# HVISTENDAHL, MOERSCH, DORSEY & HAHN, P.A.

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April 4, 2012

Tom Olinger  
Abdo, Eick, and Meyers, LLP  
11 Civic Center Plaza, Suite 300  
Mankato, MN 56001

**RE: Northfield Rescue Squad Association  
Our File No. 4525-001**

Dear Mr. Olinger:

Our firm has been retained by the Northfield Rescue Squad Association.

I received a copy of your email to TJ Heinricy, dated March 16, 2012. I understand that your firm has provided services to the Association in the past. However, it is not clear from the email who you would be representing in conducting the audit and who would be paying for it. Please clarify.

Remember your firm's fiduciary duty owed to the Association on the basis of your professional services provided to the Association. We assume that you will honor that duty and not disclose any information pertaining to the Association without our written consent.

Unless the city has a written agreement with the Association that gives them the power to request such an audit, or unless a Minnesota statute grants the authority to a municipality to compel an audit, the city lacks the standing to request an audit.

If you prefer, please feel free to respond by the email address above.

Sincerely,

HVISTENDAHL, MOERSCH, DORSEY & HAHN, P.A.

David Hvistendahl  
Attorney at Law

DHv:bf

cc: Tom Dvorak  
Gerry Franek  
Tom Nelson  
Aramis Wells