

**Gerstle, Rosen & Goldenberg, P.A.**

Certified Public Accountants

Mark R. Gerstle, C.P.A.

Robert N. Rosen, C.P.A.

Brian K. Goldenberg, Partner

February 27, 2006

Condominium Association of Parker Plaza
2030 S. Ocean Drive
Hallandale, Florida 33009

Re: Operating Assessment

We have been asked to opine on the upcoming special assessment for operating shortfalls.

We have not completed the September 2005 audit. We believe the Association should provide timely monthly financial reports.

The assessment is based upon cash flow estimates and seems reasonably sound in its logic. We would advise to include an additional amount to provide operating capital. The Association's \$3 million budget should have at least \$100,000 to \$150,000 cushion.

Please contact us with your comments.

Sincerely,
GERSTLE, ROSEN & GOLDENBERG, P.A.
Certified Public Accountants


Mark R. Gerstle, C.P.A.

*Recd to audience
at meeting of
2/27/06 by
Robert Fisher*

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