

Resolution 2011-36
Exhibit "A"

JAMES G. ZUPKA, C.P.A., INC.

*Certified Public Accountants
5240 East 98th Street
Garfield Hts., Ohio 44125*

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

December 6, 2011

Ms. Kay Ziska
Fiscal Officer
Village of Hiram
11617 Garfield Road
Hiram, Ohio 44234

Dear Ms. Ziska:

This letter confirms our recent discussion regarding professional accounting services our firm can provide the Village of Hiram, Ohio. We will perform the following accounting services for the year ended December 31, 2011.

1. Assistance and guidance with the implementation of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, to the Village's financial statements and notes to the financial statements.
2. Other pertinent services, as requested by the Village.

We wish to emphasize that our services do not include an audit of the financial statements in accordance with generally accepted auditing standards, nor an expression of opinion as to their fair presentation. Further, our services are not specifically designed and cannot be relied upon to disclose defalcations or other irregularities although, if present, their discovery may result.

This engagement will commence December 12, 2011 and be completed by December 22, 2011. Our fees for these services will be billed at an hourly rate of \$90 per hour, per person (not to exceed \$2,000 for the entire contract) until the engagement is completed. We will invoice only for the hours incurred on this engagement. These services will be performed for fiscal year 2011.

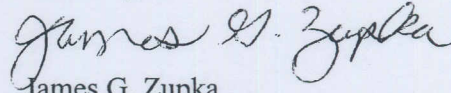
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Should services other than those covered by this letter be required or requested, their extent and the additional fees will be discussed before we perform the work.

We shall be pleased to discuss this letter with you at any time and to explain the reasons for any item. We appreciate this opportunity to respond to your request for accounting services and we are looking forward to our continued business relationship.

If the terms above are acceptable to the Village of Hiram and the services outlined are in accordance with the Village's requirements, please sign the copy of this letter in the space provided and return it to us.

Sincerely,



James G. Zupka
Certified Public Accountant

Accepted by the Village of Hiram

BY Kevin Berman

TITLE Mayor

DATE 12/14/2011