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## Executive Summary of Financial Statements as of June 30, 2009 of Public Accountancy Ltd. (Public Accountancy Ltd., Nevada)

Dear Sirs:

In preparation of the annual balance sheet of Public Accountancy Ltd. (Public Accountancy Ltd.) as of June 30, 2009, the following information is provided to you for your information. The Public Accountancy Ltd. (Public Accountancy Ltd.) financial statements as of June 30, 2009, are prepared in accordance with the accounting principles generally accepted in the United States of America and are audited by the independent accountants, PricewaterhouseCoopers LLP, San Francisco, California, USA, as mentioned in the Public Accountancy Ltd. financial statements.

### 1. Executive Summary

Public Accountancy Ltd. (Public Accountancy Ltd.) is a Nevada corporation.

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