



BUCKLEY, PATCHEN, RIEMANN & HALL
AN ACCOUNTANCY CORPORATION

**CERTIFIED PUBLIC
ACCOUNTANTS**

GERALD E. PATCHEN
CHARLES M. RIEMANN
DANIEL J. HALL

ASSOCIATE
EUGENE A. TAGGART

RETIREE
NEWMAN BUCKLEY

December 2, 1999

To the Board of Directors
Nautilus of America, Inc.

At your request, we have performed certain procedures relating to the balance sheets of Nautilus of America, Inc. as of June 30, 1999 and the related statements of revenue, expenses and changes in net assets and functional expenses for the period then ended and supplemental schedules included in the prescribed Form 990 in accordance with the requirements of the Internal Revenue Service.

We obtained and read the internal financial statements and a copy of the Form 990. We agreed or reconciled amounts from the internal financial statements to amounts reported on the Form 990. We also reviewed the Form 990 for completeness.

Based on the above, we are not aware of any material modifications that should be made to the above-mentioned statements.

This report is intended solely for the information and use of the board of directors and management of Nautilus of America, Inc.

BUCKLEY, PATCHEN, RIEMANN & HALL
An Accountancy Corporation