

EXHIBIT I Disclosure Paragraphs

Nonattest [Consulting] Services Disclosure Paragraph

Employees of our firm also performed consulting services for Wilson's Watercraft, Inc. In 2004 and 2003 the fees for these consulting services amounted to 300% of the independent audit fees. We have complied with the auditor independence requirements of the American Institute of Certified Public Accountants (AICPA) that can be found under the AICPA Code of Professional Conduct at www.aicpa.org. Had we been subject to the independence standards of the Sarbanes-Oxley Act of 2002 or the Public Company Accounting Oversight Board (PCAOB) on these audits, these consulting services would have been prohibited.

Auditor Independence Education Paragraph

The value of an audit is predicated on auditors and their firms being independent of their audit clients. Independent audits involve an objective assessment of the fairness of the information and thus can be relied upon to reduce the risk that financial statements contain information that may not be reliable. This "information risk" can impede economic activity and increase the cost of capital.