



Mary Taylor, CPA
Auditor of State

WARREN TOWNSHIP
TRUMBULL COUNTY

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Mary Taylor, CPA
Auditor of State

Warren Township
Trumbull County
P.O. Box 307
3765 West Market Street,
Leavittsburg, Ohio 44430

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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Mary Taylor, CPA
Auditor of State

September 28, 2007

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Warren Township
Trumbull County
P.O. Box 307
3765 West Market Street
Leavittsburg, Ohio 44430

To the Board of Trustees:

We have audited the accompanying financial statements of Warren Township, Trumbull County, (the Township) as of and for the years ended December 31, 2006 and 2005. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Township's larger (i.e. major) funds separately. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require townships to reformat their statements. The Township has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2006 and 2005 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2006 and 2005, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Warren Township, Trumbull County, as of December 31, 2006 and 2005, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 28, 2007, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

September 28, 2007

**WARREN TOWNSHIP
TRUMBULL COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
Cash Receipts:				
Property and Other Local Taxes	\$97,722	\$1,359,604		\$1,457,326
Charges for Services		181,567		181,567
Licenses, Permits, and Fees	2,340	21,459		23,799
Fines and Forfeitures	5,552			5,552
Intergovernmental	173,267	172,845		346,112
Special Assessments		7,173		7,173
Earnings on Investments	47,764	481		48,245
Miscellaneous	46,204	58,625		104,829
	<u>372,849</u>	<u>1,801,754</u>	<u>0</u>	<u>2,174,603</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	164,856	2,447		167,303
Public Safety		1,087,548		1,087,548
Public Works		385,561		385,561
Health	17,815	16,593		34,408
Human Services	27,009			27,009
Other		600		600
Capital Outlay	29,111	140,089		169,200
	<u>238,791</u>	<u>1,632,838</u>	<u>0</u>	<u>1,871,629</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>134,058</u>	<u>168,916</u>	<u>0</u>	<u>302,974</u>
Other Financing Receipts / (Disbursements):				
Other Financing Sources	787			787
	<u>787</u>			<u>787</u>
Total Other Financing Receipts / (Disbursements)	<u>787</u>	<u>0</u>	<u>0</u>	<u>787</u>
Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements	134,845	168,916	0	303,761
Fund Cash Balances, January 1	<u>1,036,667</u>	<u>1,130,564</u>	<u>52,211</u>	<u>2,219,442</u>
Fund Cash Balances, December 31	<u>\$1,171,512</u>	<u>\$1,299,480</u>	<u>\$52,211</u>	<u>\$2,523,203</u>
Reserve for Encumbrances, December 31	<u>\$174,743</u>	<u>\$13,298</u>	<u>\$0</u>	<u>\$188,041</u>

The notes to the financial statements are an integral part of this statement.

WARREN TOWNSHIP
TRUMBULL COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2006

	<u>Fiduciary Fund Type</u>
	<u>Private-Purpose Trust</u>
Operating Cash Receipts:	
Earnings on Investments	<u>\$163</u>
Total Operating Cash Receipts	163
Operating Cash Disbursements:	
Total Operating Cash Disbursements	<u>0</u>
Operating Income	163
Fund Cash Balances, January 1	<u>3,611</u>
Fund Cash Balances, December 31	<u>\$3,774</u>

The notes to the financial statements are an integral part of this statement.

**WARREN TOWNSHIP
TRUMBULL COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
Cash Receipts:				
Property and Other Local Taxes	\$85,937	\$1,232,549		\$1,318,486
Charges for Services		180,733		180,733
Licenses, Permits, and Fees	1,430	17,819		19,249
Fines and Forfeitures	7,756			7,756
Intergovernmental	187,081	294,037		481,118
Special Assessments		33,814		33,814
Earnings on Investments	29,886	319		30,205
Miscellaneous	42,863	130,848		173,711
	<u>354,953</u>	<u>1,890,119</u>	<u>0</u>	<u>2,245,072</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	201,397	2,301		203,698
Public Safety	14,009	1,053,485		1,067,494
Public Works		488,671		488,671
Health	15,938	9,101		25,039
Human Services	27,817			27,817
Conservation - Recreation		640		640
Capital Outlay	12,747	155,055		167,802
	<u>271,908</u>	<u>1,709,253</u>	<u>0</u>	<u>1,981,161</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>83,045</u>	<u>180,866</u>	<u>0</u>	<u>263,911</u>
Other Financing Receipts / (Disbursements):				
Advances-In	50,000			50,000
Advances-Out		(50,000)		(50,000)
Other Financing Sources	88			88
	<u>50,088</u>	<u>(50,000)</u>	<u>0</u>	<u>88</u>
Total Other Financing Receipts / (Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements	<u>133,133</u>	<u>130,866</u>	<u>0</u>	<u>263,999</u>
Fund Cash Balances, January 1	<u>903,534</u>	<u>999,698</u>	<u>52,211</u>	<u>1,955,443</u>
Fund Cash Balances, December 31	<u>\$1,036,667</u>	<u>\$1,130,564</u>	<u>\$52,211</u>	<u>\$2,219,442</u>
Reserve for Encumbrances, December 31	<u>\$3,138</u>	<u>\$42,844</u>	<u>\$0</u>	<u>\$45,982</u>

The notes to the financial statements are an integral part of this statement.

WARREN TOWNSHIP
TRUMBULL COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Fiduciary Fund Type</u>
	<u>Private-Purpose Trust</u>
Operating Cash Receipts:	
Earnings on Investments	<u>\$99</u>
Total Operating Cash Receipts	99
Operating Cash Disbursements:	
Total Operating Cash Disbursements	<u>0</u>
Operating Income	99
Fund Cash Balances, January 1	<u>3,512</u>
Fund Cash Balances, December 31	<u><u>\$3,611</u></u>

The notes to the financial statements are an integral part of this statement.

**WARREN TOWNSHIP
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of Warren Township, Trumbull County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire and police protection, and emergency medical services.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Township values repurchase agreements at cost. Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report.

D. Fund Accounting

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining, and repairing Township roads and bridges.

**WARREN TOWNSHIP
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Gasoline Tax Fund - This fund receives gasoline tax money to pay for constructing, maintaining, and repairing Township roads.

Police District Fund – This fund receives property tax money to provide police protection to the residents of the Township.

Fire District Fund – This fund receives property tax money to provide fire protection to the residents of the Township.

3. Debt Service Funds

This fund accounts for resources the Township accumulates to pay bond and note debt.

4. Fiduciary Funds

Fiduciary funds include private purpose trust funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Township's own programs.

The Township's private purpose trust fund is for the care and maintenance of certain individuals' cemetery plots.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2006 and 2005 budgetary activity appears in Note 3.

**WARREN TOWNSHIP
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Property, Plant, and Equipment

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. Equity in Pooled Cash and Investments

The Township maintains a cash and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	2006	2005
Demand deposits	(\$70,796)	(\$51,430)
Total deposits	(70,796)	(51,430)
Money Market Mutual Fund	11,688	11,644
STAR Ohio	3,269	3,269
Repurchase agreement	2,582,816	2,259,570
Total investments	2,597,773	2,274,483
Total deposits and investments	\$2,526,977	\$2,223,053

Deposits: Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by the financial institution's public entity deposit pool.

Investments: The Township's financial institution transfers securities to the Township's agent to collateralize repurchase agreements. The securities are not in the Township's name. Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2006 and December 31, 2005 follows:

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$326,029	\$373,636	\$47,607
Special Revenue	1,598,505	1,801,754	203,249
Debt Service	0	0	0
Trust	80	163	83
Total	\$1,924,614	\$2,175,553	\$250,939

**WARREN TOWNSHIP
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

3. BUDGETARY ACTIVITY – (Continued)

2006 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$732,500	\$413,534	\$318,966
Special Revenue	1,945,500	1,646,136	299,364
Debt Service	0	0	0
Trust	0	0	0
Total	<u>\$2,678,000</u>	<u>\$2,059,670</u>	<u>\$618,330</u>

2005 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$321,444	\$355,041	\$33,597
Special Revenue	1,728,770	1,890,119	161,349
Debt Service	0	0	0
Trust	30	99	69
Total	<u>\$2,050,244</u>	<u>\$2,245,259</u>	<u>\$195,015</u>

2005 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$626,500	\$275,046	\$351,454
Special Revenue	1,997,554	1,752,097	245,457
Debt Service	0	0	0
Trust	0	0	0
Total	<u>\$2,624,054</u>	<u>\$2,027,143</u>	<u>\$596,911</u>

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**WARREN TOWNSHIP
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

5. RETIREMENT SYSTEMS

The Township's certified Fire Fighters and full-time Police Officers belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2006 and 2005, OP&F participants contributed 10% of their wages. For 2006 and 2005, the Township contributed to OP&F an amount equal to 19.5% of full-time police members' wages and 24% of full-time fire fighters' wages, respectively. For 2006 and 2005, OPERS members contributed 9 and 8.5%, respectively, of their gross salaries and the Township contributed an amount equaling 13.7 and 13.55%, respectively, of participants' gross salaries. The Township has paid all contributions required through December 31, 2006.

8. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Warren Township
Trumbull County
3765 West Market Street
Leavittsburg, Ohio 44430

To the Township Board of Trustees:

We have audited the financial statements of the Warren Township, Trumbull County, (the Township) as of and for the years ended December 31, 2006 and December 31, 2005, and have issued our report thereon dated September 28, 2007, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Township's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Township's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Township's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Township's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above. We noted certain matters that we reported to the Township's management in a separate letter dated September 28, 2007.

Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of management and Township Board of Trustees. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

September 28, 2007

**WARREN TOWNSHIP
TRUMBULL COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2006 AND 2005**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2004-001	The Township did not establish procedures to determine whether their service organization had sufficient controls in place to reduce the risk that ambulance billings and collections were complete and accurate.	No	Partially Corrected: The Township changed service organizations. No longer considered a significant deficiency and has been reissued in the Township's management letter.



Mary Taylor, CPA
Auditor of State

WARREN TOWNSHIP

TRUMBULL COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
DECEMBER 6, 2007**