

**VILLAGE OF NEWCOMERSTOWN
TUSCARAWAS COUNTY**

REGULAR AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2006



Mary Taylor, CPA
Auditor of State

Members of Council
Village of Newcomerstown
124 West Church Street
Newcomerstown, Ohio 43832

We have reviewed the *Independent Accountants' Report* of the Village of Newcomerstown, Tuscarawas County, prepared by Knox & Knox, for the audit period January 1, 2006 through December 31, 2006. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' Report* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountants' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Village of Newcomerstown is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

February 7, 2008

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VILLAGE OF NEWCOMERSTOWN
TUSCARAWAS COUNTY

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KNOX & KNOX

Accountants and Consultants

Independent Accountants' Report

Village of Newcomerstown
Tuscarawas County
124 West Church Street
Newcomerstown Ohio 43832-0151

To the Village Council

We have audited the accompanying financial statements of the Village of Newcomerstown, Tuscarawas County, Ohio, as of and for the year ended December 31, 2006. These financial statements are the responsibility of the Village'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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about 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, if any, made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Village has prepared its 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 variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Village to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2006. In addition to the accompanying financial statements present for 2006, the revisions require presenting entity wide statements. While the Village does not follow GAAP, generally accepted auditing standards require us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Village 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 year ended December 31, 2006 does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2006, or its changes in financial position or cash flows of its proprietary funds for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village of Newcomerstown, Tuscarawas County, as of December 31, 2006, and its combined cash receipts and disbursements, reserves for encumbrances, and cash flows for the year then ended on the basis of accounting described in Note 1.

The Village 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 a part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 26, 2007, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grant agreements and other matters. While we do 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.

KNOX & KNOX

Orrville Ohio
December 26, 2007

VILLAGE OF NEWCOMERSTOWN
TUSCARAWAS 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

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
CASH RECEIPTS:				
Property Tax and Other Local Taxes	\$871,425	\$386,669	\$10,537	\$1,268,631
Intergovernmental	382,446	186,094	13,660	582,200
Charges for Services	726	48,749	2,140	51,615
Fines, Licenses, and Permits	18,662	1,567		20,229
Earnings on Investments	98,801	1,700		100,501
Miscellaneous	6,115		1,290	7,405
Total Cash Receipts	1,378,175	624,779	27,627	2,030,581
CASH DISBURSEMENTS:				
Current:				
Security of Persons and Property	609,693	40,861		650,554
Public Health Services	1,931	101,418		103,349
Leisure Time Activities		47,255		47,255
Basic Utility	5,397			5,397
Transportation	2,518	398,515		401,033
General Government	395,683			395,683
Debt Service	20,188			20,188
Capital Outlay		5,700	28,884	34,584
Total Cash Disbursements	1,035,410	593,749	28,884	1,658,043
Total Receipts Over/(Under) Disbursements	342,765	31,030	(1,257)	372,538
Other Financing Receipts and (Disbursements)				
Transfers-In		120,000		120,000
Transfers-Out	(120,000)			(120,000)
Other Financing Sources	616			616
Total Other Financing Receipts/(Disbursements)	(119,384)	120,000		616
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	223,381	151,030	(1,257)	373,154
Fund Cash Balances, January 1	238,507	1,012,515	21,520	1,272,542
FUND CASH BALANCES, DECEMBER 31	\$461,888	\$1,163,545	\$20,263	\$1,645,696
Reserves for Encumbrances, December 31	\$22,937	\$1,777		\$24,714

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

VILLAGE OF NEWCOMERSTOWN
TUSCARAWAS COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	<u>2006</u>
OPERATING CASH RECEIPTS:	
Charges for Services	<u>\$973,002</u>
Total Operating Cash Receipts	<u>973,002</u>
OPERATING CASH DISBURSEMENTS:	
Personal Services	535,463
Contractual Services	403,186
Supplies and Materials	136,781
Capital Outlay	<u>519</u>
Total Operating Cash Disbursements	<u>1,075,949</u>
Operating Income/(Loss)	<u>(102,947)</u>
Non-Operating Cash Receipts	
Intergovernmental Receipts	<u>374,734</u>
Total Non-Operating Cash Receipts	<u>374,734</u>
Non-Operating Cash Disbursements	
Debt Service	
Principal	236,309
Interest	<u>70,502</u>
Total Non-Operating Cash Disbursements	<u>306,811</u>
Net Receipts Over/(Under) Disbursements	(35,024)
Fund Cash Balances, January 1	<u>1,311,898</u>
FUND CASH BALANCES, DECEMBER 31	<u><u>\$1,276,874</u></u>
Reserves for Encumbrances, December 31	<u><u>\$13,786</u></u>

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

VILLAGE OF NEWCOMERSTOWN
TUSCARAWAS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The Village of Newcomerstown, Tuscarawas County, (the Village) is a body of corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, including water and sewer utilities, park operations (leisure time activities), maintenance of Village roads and the Village cemetery, and fire and police services.

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

B. BASIS OF ACCOUNTING

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized 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 prescribed or permitted by the Auditor of State.

C. CASH AND INVESTMENTS

The Village maintains all cash in an interest bearing checking account and certificates of deposit which are valued at cost.

D. FUND ACCOUNTING

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

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Fund:

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

VILLAGE OF NEWCOMERSTOWN
TUSCARAWAS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. FUND ACCOUNTING (continued)

2. Special Revenue Funds (continued)

Street Levy Fund - This fund is used to account for proceeds from a special street levy for street improvements.

Cemetery Fund - This fund is used to account for charges for services for the sale of cemetery lots, interments, and foundations.

Park Fund - This fund is used to account for charges for services for the operation and maintenance of the Village swimming pool and park.

Cemetery Expendable Trust - this fund accounts for a bequest to the Village for the maintenance of a family grave site.

Police Pension Trust Fund - This fund is used to account for police pension contributions which are subsequently remitted to the Ohio Police and Fire Pension Fund.

3. Capital Projects Fund

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise funds). The Village had the following Capital Projects Fund:

Cy Young Park Improvement Fund - This fund is used to account for the funds received for the park.

4. Enterprise Funds

This funds for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. The Village had the following Enterprise Funds:

Water Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

Sewer Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

VILLAGE OF NEWCOMERSTOWN
TUSCARAWAS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. BUDGETARY PROCESS

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

1. Appropriations

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

2. Estimated Resources

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

3. Encumbrances

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

A summary of 2006 budgetary activity appears in Note 3.

F. PROPERTY, PLANT AND EQUIPMENT

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. ACCUMULATED LEAVE

Employees are entitled to cash payments for unused leave in certain circumstances, such as leaving employment. Unpaid leave is not reflected as a liability under the basis of accounting used by the Village.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Village maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31, 2006 was as follows:

	<u>2006</u>
Demand deposits	\$931,003
Certificates of deposit	1,990,977
Cash on hand	<u>590</u>
Total	<u><u>\$2,922,570</u></u>

VILLAGE OF NEWCOMERSTOWN
TUSCARAWAS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2006

2. EQUITY IN POOLED CASH AND INVESTMENTS (continued)

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2006 follows:

Fund Type	2006 Budgeted vs. Actual Receipts		
	Budgeted Receipts	Actual Receipts	Variance
General	\$1,461,200	\$1,378,791	(\$82,409)
Special Revenue	790,700	744,779	(45,921)
Capital Projects	35,150	27,627	(7,523)
Enterprise	1,443,050	1,347,736	(95,314)
Total	\$3,730,100	\$3,498,933	(\$231,167)

Fund Type	2006 Budgeted vs Actual Budgetary Basis Expenditures		
	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,520,910	\$1,178,347	\$342,563
Special Revenue	1,719,663	595,526	1,124,137
Capital Projects	40,785	28,884	11,901
Enterprise	2,665,238	1,396,546	1,268,692
Total	\$5,946,596	\$3,199,303	\$2,747,293

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Village Council. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half 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 Village.

VILLAGE OF NEWCOMERSTOWN
TUSCARAWAS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2006

5. LOCAL INCOME TAX

The Village levies a municipal income tax of two percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

6. DEBT

Debt outstanding at December 31, 2006 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Water Development Authority (OWDA) Loans 3529, 2029, 3978	\$4,728,545	1.00 - 2.00%
Ohio Public Works Commission (2)	271,586	0.00%
Total	<u>\$5,000,131</u>	

The OWDA loans No. 2829 and No. 3529 relate to the construction of the Water Treatment Plant. These loans will be repaid in annual installments over 25 years. OWDA loan No. 3978 is related to improvement cost of the Water Treatment Plant and will be repaid in semiannual installments over 20 years. Two Loans from the Ohio Public Works Commission are for street improvements to be repaid in semi-annual installments of \$3,891 and \$6,113 over 16 and 15 years, respectively.

Amortization of the above debt, including interest, is scheduled as follows:

<u>Year ending December 31</u>	<u>OWDA</u>			<u>OPWC</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	\$236,582	\$70,076	\$306,658	\$20,007		\$20,007
2008	237,007	69,651	306,658	20,007		20,007
2009	237,435	69,223	306,658	20,007		20,007
2010	237,865	68,793	306,658	20,007		20,007
2011	238,300	68,358	306,658	20,007		20,007
2012-2016	1,251,075	282,215	1,533,290	100,035		100,035
2017-2021	1,313,629	219,661	1,533,290	71,486		71,486
2022-2025	976,652	59,113	1,035,765			
	<u>\$4,728,545</u>	<u>\$907,090</u>	<u>\$5,635,635</u>	<u>\$271,556</u>		<u>\$271,556</u>

VILLAGE OF NEWCOMERSTOWN
TUSCARAWAS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2006

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

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

The Village also provides health insurance and vision coverage to full-time employees through a private carrier.

8. JOINTLY GOVERNED ORGANIZATIONS

- A. The Village is associated with the Tuscarawas County Regional Planning Commission as a Jointly Governed Organization. The Commission is a statutorily, created political subdivision of the State. The Commission is jointly governed among Tuscarawas' municipalities and townships. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social economical and governmental characteristics, functions and services of the county.
- B. The Tuscarawas County Tax Incentive Review Control (Council) is a jointly governed organization, created as a regional council of governments pursuant to State statutes. The Council has 22 members, consisting of three members appointed by the Tuscarawas County Commissioners, four members appointed by municipal corporations and six members appointed by boards of education located within the County. The Council reviews and evaluates the performance of each Enterprise Zone Agreement. This body is advisory in nature and cannot directly impact an existing Enterprise Zone Agreement; however, the Council can make written recommendations to the legislative authority which approved the agreement. There is no cost associated with being a member of the Council. The continued existence of the Council is not dependent upon the Village's continued participation and no measurable equity interest exists.

9. RETIREMENT SYSTEM

The Village's law enforcement officers and firefighters belong to the Ohio Police and Fire Pension Funds (OP&F). Other full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contributions rates are also prescribed by the Ohio Revised Code. For 2006, OP&F participants contributed 10% of their wages. The Village contributed an amount equal to 19.5% of police participant wages. OPERS members contributed Contribution rates are also prescribed by the Ohio Revised Code. For 2006, members contributed 9.0% of their gross salaries. The Village contributed an amount equal to 13.7% of participants' gross salaries. The Village has paid all contributions required through December 31, 2006.

VILLAGE OF NEWCOMERSTOWN
TUSCARAWAS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2006

10. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by th grantor. Any disallowed cost may require refunding to the grantor. Amount which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

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KNOX & KNOX

Accountants and Consultants

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

Village of Newcomerstown
Tuscarawas County
124 West Church Street
Newcomerstown, Ohio 43823-0151

To the Village Council:

We have audited the accompanying financial statements of the Village of Newcomerstown, Tuscarawas County, Ohio, (the Village) as of and for the year ended December 31, 2006, and have issued our report thereon dated December 26, 2007 wherein we note the Village prepared its financial statements using accounting practices the Auditor of State prescribes or permits 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the Village'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 Village's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Village'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 Village'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 Village'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 Village's internal control will not prevent or detect a material financial statement misstatement. The results of our tests disclosed no material weaknesses. However, we reported other matters to the Village in a separate letter dated December 26, 2007.

Compliance and Other Matters

As part of obtaining reasonable assurance whether the Village'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 that are required to be reported under *Government Auditing Standards*.

We intend this report for the information and use of the audit committee, management, and the Village Council. We intend it for no one other than these specified parties.

KNOX & KNOX

Orrville, Ohio
December 26, 2007



Mary Taylor, CPA
Auditor of State

VILLAGE OF NEWCOMERSTOWN

TUSCARAWAS 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
MARCH 6, 2008**