



Dave Yost • Auditor of State



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Tallmadge Grow, Inc.
Summit County
Tallmadge Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Tallmadge Grow, Inc. Summit County, (the Corporation) for the years ended December 31, 2016 and 2015.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Corporation's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Corporation's financial statements, transactions or balances for the years ended December 31, 2016 and 2015.

The Corporation's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

Ohio Rev. Code §1724.05 requires the Corporation to submit unaudited financial statements in conformance with generally accepted accounting principles within 120 days of fiscal year end to the Auditor of State. The Corporation did not file a timely report for 2016 and filed no report for 2015. Upon review of the 2016 report, we noted it also contained the 2015 report as comparative financial statements. The Corporation should implement controls to help ensure reports are filed within the required time period for each respective year.

The Corporation should file the financial statements within the HINKLE System before the required 120 day deadline.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

August 31, 2017

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TALLMADGE GROW, INC.

SUMMIT 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
SEPTEMBER 5, 2017**