



**Auditor of State
Betty Montgomery**

MORROW COUNTY AGRICULTURAL SOCIETY
MORROW COUNTY

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**Auditor of State
Betty Montgomery**

Morrow County Agricultural Society
Morrow County
PO Box 168
Mt. Gilead, Ohio 43338

To the Board of Directors:

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 a February 2, 2005 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 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.

A handwritten signature in black ink that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

July 28, 2005

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Morrow County Agricultural Society
Morrow County
PO Box 168
Mt. Gilead, Ohio 43338

To the Board of Directors:

We have audited the accompanying financial statements of the Morrow County Agricultural Society, Morrow County, Ohio, (the Society) as of and for the years ended November 30, 2004 and November 30, 2003. These financial statements are the responsibility of the Society'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 Society 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.

Revisions to GAAP would require the Society to reformat its financial statement presentation and make other changes effective for the year ended November 30, 2004. While the Society does not follow GAAP, generally accepted auditing standards requires 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 Society has elected not to reformat its statements. Since the Society does not use GAAP to measure financial statement amounts, 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 November 30, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Society as of November 30, 2004, or its changes in financial position for the year then ended.

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Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the Morrow County Agricultural Society, Morrow County, Ohio, as of November 30, 2004 and November 30, 2003, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Society to include Management's Discussion and Analysis for the year ended November 30, 2004. The Society 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 July 28, 2005, on our consideration of the Society'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 black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

July 28, 2005

**MORROW COUNTY AGRICULTURAL SOCIETY
MORROW COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGE IN CASH BALANCE
FOR THE YEAR ENDED NOVEMBER 30, 2004**

	2004
Operating Receipts:	
Admissions	\$276,071
Privilege Fees	58,262
Rentals	55,140
Sustaining and Entry Fees	25,271
Parimutuel Wagering Commission	774
Other Operating Receipts	54,883
 Total Operating Receipts	 470,401
Operating Disbursements:	
Wages and Benefits	47,199
Utilities	26,332
Professional Services	78,434
Equipment and Grounds Maintenance	118,287
Race Purse	56,273
Senior Fair	54,527
Junior Fair	15,712
Capital Outlay	5,013
Other Operating Disbursements	74,471
 Total Operating Disbursements	 476,248
 Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements	 (5,847)
Non-Operating Receipts (Disbursements):	
State Support	33,982
County Support	9,177
Debt Proceeds	50,000
Donations/Contributions	30,094
Investment Income	857
Debt Service	(36,720)
 Net Non-Operating Receipts (Disbursements)	 87,390
 Excess (Deficiency) of Receipts Over (Under) Disbursements	 81,543
 Cash Balance, Beginning of Year	 192,680
 Cash Balance, End of Year	 \$274,223

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

**MORROW COUNTY AGRICULTURAL SOCIETY
MORROW COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGE IN CASH BALANCE
FOR THE YEAR ENDED NOVEMBER 30, 2003**

	2003
Operating Receipts:	
Admissions	\$215,222
Privilege Fees	56,820
Rentals	56,053
Sustaining and Entry Fees	26,830
Parimutuel Wagering Commission	596
Other Operating Receipts	41,483
Total Operating Receipts	397,004
Operating Disbursements:	
Wages and Benefits	46,302
Utilities	24,657
Professional Services	89,426
Equipment and Grounds Maintenance	117,220
Race Purse	61,081
Senior Fair	59,017
Junior Fair	16,431
Capital Outlay	23,132
Other Operating Disbursements	73,658
Total Operating Disbursements	510,924
Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements	(113,920)
Non-Operating Receipts (Disbursements):	
State Support	36,925
County Support	10,000
Debt Proceeds	25,000
Donations/Contributions	27,896
Investment Income	1,237
Debt Service	(48)
Net Non-Operating Receipts (Disbursements)	101,010
Excess (Deficiency) of Receipts Over (Under) Disbursements	(12,910)
Cash Balance, Beginning of Year	205,590
Cash Balance, End of Year	\$192,680

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

**MORROW COUNTY AGRICULTURAL SOCIETY
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
NOVEMBER 30, 2004 AND 2003**

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 the Morrow County Agricultural Society, Morrow County, Ohio (the Society) as a body corporate and politic. The Society is a county agricultural society corporation formed under Chapter 1711 of the Ohio Revised Code. The Society was founded in 1850 to operate an annual agricultural fair. The Society sponsors the week-long Morrow County Fair during August. During the fair, harness races are held. Morrow County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of twenty-two directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Morrow County and pay an annual membership fee to the Society.

Reporting Entity

The reporting entity includes all activity occurring on the fairgrounds. This includes the annual fair and harness racing during fair week and simulcast relating to harness racing. Other year round activities at the fairgrounds including facility rental, track and stall rental, and community events including the Morrow County Independence Day Celebration. The reporting entity does not include any other activities or entities of Morrow County, Ohio.

Notes 7 and 8, respectively, summarize the Junior Fair Board's and Junior Livestock Sale Committee's financial activity.

The Society's management believes this financial statement presents all activities for which the Society is financially accountable.

B. Basis of Accounting

This financial statement follows the accounting basis the Auditor of State prescribes or permits, which is similar to the cash receipts and disbursements basis of accounting. This basis recognizes receipts when received in cash rather than when earned, and disbursements when paid rather than when a liability is incurred.

This statement includes adequate disclosure of material matters, as the Auditor of State prescribe or permits.

C. Cash and Investments

The Society's accounting basis includes investments in its cash balances. Accordingly, this basis does not report investment purchases as disbursements or investment sales as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Certificates of deposit are valued at cost.

**MORROW COUNTY AGRICULTURAL SOCIETY
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
NOVEMBER 30, 2004 AND 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Property, Plant, and Equipment

The Society's accounting basis records acquisitions of property, plant, and equipment as capital outlay disbursements when paid. The accompanying financial statements do not include these items as assets.

E. Income Tax Status

The Society is a not-for-profit organization, exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code. The Society is not a private foundation within the meaning of Section 509 (a). Contributions to the Society are deductible per Section 170(b)(1)(A)(v1). Management is unaware of any actions or events that would jeopardize the Society's tax status.

F. Race Purse

Stake races are held during the Morrow County Fair. The Society pays all Sustaining and Entry fees and the required portion of the cash received from the Ohio Fairs Fund as Race Purse to winning horses.

Sustaining and Entry Fees

Horse owners pay fees to the Society to qualify horses for entry into stake races. They must make payment before a horse can participate in a stake race. The accompanying financial statements report these fees as Sustaining and Entry Fees.

Ohio Fairs Fund

The State of Ohio contributes money to the Society from the Ohio Fairs Fund to supplement the race purse. See Note 3 for additional information.

G. Pari-mutuel Wagering

A wagering system totals the amounts wagered and adjusts the payoff to reflect the relative amount bet on different horses and various odds. The total amount bet (also known as the "handle"), less commission, is paid to bettors in accordance with the payoffs, as the pari-mutuel wagering system determines. The Society contracts with a totalizer service to collect bets and provide the pari-mutuel wagering system.

Pari-mutuel wagering commission (the commission) is the Society's share of total pari-mutuel wagers after payment of amounts to winning bettors. The commission is determined by applying a statutory percentage to the total amount bet and is reflected in the accompanying financial statements as Pari-mutuel Wagering Commission. See Note 3 for additional information.

**MORROW COUNTY AGRICULTURAL SOCIETY
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
NOVEMBER 30, 2004 AND 2003
(Continued)**

2. CASH

The carrying amount of cash at November 30 follows:

	2004	2003
Demand deposits	\$204,223	\$122,680
Certificates of deposit	70,000	70,000
Total deposits	\$274,223	\$192,680

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

3. HORSE RACING

State Support Portion of Purse

The financial statements report Ohio Fairs Fund money, received to supplement purse for the years ended November 30, 2004 and November 30, 2003 was \$21,848 and \$24,384 respectively, included within State Support.

Pari-mutuel Wagering

The Society does not record the Total Amount Bet or the Payoff to Bettors in the accompany financial statement, rather, it records the Pari-mutuel Wagering Commission (commission) which is the Society's share of total pari-mutuel wagers after paying winning bettors. The expenses of providing the pari-mutuel wagering system are called Tote Services, and these expenses are included in Professional Service Disbursements, State taxes, which are also paid from Pari-mutuel Wagering Commission, are reflected in Other Operating Disbursements, and the amount remaining is the Society's net portion.

	2004	2003
Total Amount Bet (Handle)	\$ 19,878	\$ 18,350
Less: Payoff to Bettors	(15,830)	(14,628)
Parimutuel Wagering Commission	4,048	3,722
Tote Service Set Up Fee	(2,710)	(2,616)
Tote Service Commission		
State Tax	(564)	(510)
Society Portion	\$ 774	\$ 596

**MORROW COUNTY AGRICULTURAL SOCIETY
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
NOVEMBER 30, 2004 AND 2003
(Continued)**

4. DEBT

Debt outstanding at November 30, 2004 was as follows:

	Principal	Interest Rate
Bank Loan	\$40,876	Variable

The First Knox National Bank loaned the Society \$50,000 on December 2, 2003 to liquidate an outstanding line of credit in the amount of \$25,000 and for general operating expenses. The loan has a variable interest rate and at November 30, 2004 the rate was 4.58% percent.

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

Year ending November 30:	Loan
2005	\$11,411
2006	11,411
2007	11,411
2008	11,424
Total	\$45,657

5. RETIREMENT SYSTEM

All employees contribute to Social Security, a social benefit plan. This plan provides retirement benefits, including survivor and disability benefits to participants. For 2004 and 2003, employees contributed 6.2 percent of their gross salaries. The Society contributed 6.2 percent of participants' gross salaries.

6. RISK MANAGEMENT

The Society belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

PEP retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. PEP pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000 from the General Reinsurance Corporation.

If losses exhaust PEP's retained earnings, APEEP covers PEP losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

**MORROW COUNTY AGRICULTURAL SOCIETY
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
NOVEMBER 30, 2004 AND 2003
(Continued)**

6. RISK MANAGEMENT (Continued)

Property Coverage

PEP retains property risks, including automobile physical damage, up to \$100,000 on any specific loss with no annual aggregate. PEP retains property risks, including automobile physical damage, up to \$100,000 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsures losses exceeding \$100,000. APEEP's Guarantee Fund pays losses and loss adjustment expenses exceeding operating contributions.

The aforementioned casualty and property reinsurance agreements do not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2003 and 2002 (the latest information available):

<u>Casualty Coverage</u>	<u>2003</u>	<u>2002</u>
Assets	\$25,288,098	\$20,174,977
Liabilities	(12,872,985)	(8,550,749)
Retained earnings	<u>\$12,415,113</u>	<u>\$11,624,228</u>

<u>Property Coverage</u>	<u>2003</u>	<u>2002</u>
Assets	\$3,158,813	\$2,565,408
Liabilities	(792,061)	(655,318)
Retained earnings	<u>\$2,366,752</u>	<u>\$1,910,090</u>

7. JUNIOR FAIR BOARD

The Junior Fair Board, which is comprised of 4-H, FFA, Boy Scout, Girl Scout, and Farm Bureau Youth organization representatives, is responsible for the Junior Fair Division activities of the Morrow County Fair. The Society disbursed \$13,064 and \$13,874 directly to the Junior Fair Board and \$2,648 and \$2,557 directly to vendors to support Junior Fair activities for November 30, 2004 and November 30, 2003 respectively. These expenditures are reflected as a disbursement in the accompanying financial statement as Junior Fair Disbursement. Morrow County paid the Society \$500 to support Junior Fair work for 2004 and 2003. The Junior Fair Board accounts for its activities separately. These accompanying financial statements do not include this activity. A summary of the Junior Fair Board's financial activity for the years ended November 30, 2004 and November 30, 2003 follows:

**MORROW COUNTY AGRICULTURAL SOCIETY
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
NOVEMBER 30, 2004 AND 2003
(Continued)**

7. JUNIOR FAIR BOARD (Continued)

	2004	2003
Beginning Cash Balance	\$ 2,433	\$ 1,352
Receipts	18,779	17,376
Disbursements	(18,518)	(16,295)
Ending Cash Balance	\$ 2,694	\$ 2,433

8. JUNIOR LIVESTOCK SALE COMMITTEE

The Junior Livestock Committee is a separate committee charged with running the Junior Livestock Auction. This auction is held during fair week. Children may sell their animals directly to market or through Morrow County's Junior Fair Livestock auction. A commission of 2 - 4 percent per head, assessed on the total sale value on auction sales covers auction costs. The Junior Livestock Committee retains this money. The accompanying financial statements do not include the Junior Livestock Committee's activities. A summary of the Junior Livestock Committee's financial activity for the years ended November 30, 2004 and November 30, 2003 follows:

	2004	2003
Beginning Cash Balance	\$ 17,873	\$ 10,453
Receipts	241,280	216,582
Disbursements	(239,321)	(209,162)
Ending Cash Balance	\$ 19,832	\$ 17,873



Auditor of State Betty Montgomery

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

Morrow County Agricultural Society
Morrow County
PO Box 168
Mt. Gilead, Ohio 43338

To the Board of Directors:

We have audited the financial statements of the Morrow County Agricultural Society, Morrow County, Ohio, (the Society) as of and for the years ended November 30, 2004 and November 30, 2003, and have issued our report thereon dated July 28, 2005, wherein we noted the Society follows 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 Society's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Society's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2004-001.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. However, we do not believe the reportable condition described above is a material weakness. In a separate letter to the Society's management dated July 28, 2005, we reported other matters involving internal control over financial reporting which we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the Society'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.

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Morrow County Agricultural Society
Morrow County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

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*. In a separate letter to the Society's management dated July 28, 2005, we reported other an other matter related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of the management and the Board of Directors. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

July 28, 2005

**MORROW COUNTY AGRICULTURAL SOCIETY
MORROW COUNTY**

**SCHEDULE OF FINDINGS
NOVEMBER 30, 2004 AND 2003**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2004-001

Storage Rental Fees

The Agricultural Society collects rental fees related to the public use of building space for storage between November and April of each calendar year. Parties wishing to store items in buildings and on the Society's grounds enter into a contract with the Society which assesses the party a fee based on the amount of feet of space they will be utilizing. The three-part contract forms are signed by both the renter and a representative of the Agricultural Society. The total charge is listed on the contract and individuals may pay by check or cash.

The Society gives one copy of the duplicate contract to the customer as proof of the receipt of funds. However, the three-part contracts are not pre-numbered, and the Treasurer does not issue a duplicate pre-numbered receipt in addition to the contract copy to provide evidence that all receipts have been accurately posted to the accounting ledgers. Lack of pre-numbered contracts and/or receipts could lead to errors or irregularities occurring which may go undetected by management.

We recommend that the Society issue duplicate pre-numbered receipts for all contract revenue collected, or modify its current storage contract forms to include pre-numbering on the forms. By issuing pre-numbered receipts or pre-numbered contract forms, the Society will gain additional assurance that all cash collected for storage rental fees is accounted for and is properly recorded in the Society's revenue ledgers.



**Auditor of State
Betty Montgomery**

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MORROW COUNTY AGRICULTURAL SOCIETY

MORROW 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 1, 2005**