

**GREATER COLUMBUS CONVENTION AND  
VISITORS BUREAU, INC.**

**FINANCIAL STATEMENTS**

**\* \* \* \* \***

**December 31, 2000 and 1999**





**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**  
JIM PETRO, AUDITOR OF STATE

35 North Fourth Street, 1<sup>st</sup> Floor  
Columbus, Ohio 43215

Telephone 614-466-4514  
800-282-0370

Facsimile 614-728-7398

To the Board of Trustees  
Greater Columbus Convention and Visitors Bureau, Inc.  
90 North High Street  
Columbus, Ohio 43215

We have reviewed the Independent Auditor's Report of the Greater Columbus Convention and Visitors Bureau, Inc., Franklin County, prepared by GBQ Partners LLP, for the audit period January 1, 2000 to December 31, 2000. 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.

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 Greater Columbus Convention and Visitors Bureau, Inc. is responsible for compliance with these laws and regulations.

**JIM PETRO**  
Auditor of State

August 24, 2001

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To The Board of Trustees  
Greater Columbus Convention and  
Visitors Bureau, Inc.  
Columbus, Ohio

### INDEPENDENT AUDITORS' REPORT

We have audited the accompanying statements of financial position of the Greater Columbus Convention and Visitors Bureau, Inc. as of December 31, 2000 and 1999, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 Controller General of the United States. Those standards require that we plan and perform the audits 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 accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Greater Columbus Convention and Visitors Bureau, Inc. as of December 31, 2000 and 1999, and the change in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report, dated February 16, 2001, on our consideration of the Greater Columbus Convention and Visitors Bureau, Inc.'s internal control over financial reporting and our tests of compliance with certain provisions of laws, regulation, contracts and grants.

The schedule of program expenses is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

GBQ Partners LLP

Columbus, Ohio  
February 16, 2001

GREATER COLUMBUS CONVENTION AND VISITORS BUREAU, INC.

STATEMENTS OF FINANCIAL POSITION

December 31, 2000 and 1999

<b>ASSETS</b>		
	<u>2000</u>	<u>1999</u>
Cash and cash equivalents	\$ 935,934	\$ 851,426
Accounts receivable	396,931	319,905
Prepaid expenses and deposits	107,735	76,954
Property and equipment - net	355,592	436,301
Cash surrender value of life insurance	-	10,196
Investments for retirement liability	<u>22,279</u>	<u>42,636</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 1,818,471</u></b>	<b><u>\$ 1,737,418</u></b>
 <b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 555,377	\$ 205,749
Accrued expenses	193,007	173,764
Deferred income	84,530	179,310
Capital lease obligations	15,257	34,046
Retirement liability	<u>57,308</u>	<u>57,308</u>
Total liabilities	<u>905,479</u>	<u>650,177</u>
<b>UNRESTRICTED NET ASSETS</b>	<b><u>912,992</u></b>	<b><u>1,087,241</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 1,818,471</u></b>	<b><u>\$ 1,737,418</u></b>

The accompanying notes are an integral part of the financial statements.



GREATER COLUMBUS CONVENTION AND VISITORS BUREAU, INC.

STATEMENTS OF ACTIVITIES

Years ended December 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
<b>REVENUES AND OTHER SUPPORT</b>		
Columbus bed tax	<b>\$ 4,121,739</b>	<b>\$ 3,937,332</b>
Membership dues	<b>462,124</b>	<b>467,963</b>
Promotion revenue, City of Columbus	<b>584,555</b>	<b>317,767</b>
Promotion revenue, Franklin County	<b>250,000</b>	<b>250,000</b>
Contributed services	<b>102,827</b>	<b>466,338</b>
Publication revenue	<b>-</b>	<b>24,096</b>
Registration	<b>-</b>	<b>36,692</b>
Interest	<b>62,192</b>	<b>43,947</b>
Other income	<b>79,121</b>	<b>41,191</b>
	<b><u>5,662,558</u></b>	<b><u>5,585,326</u></b>
<b>EXPENSES</b>		
Convention marketing	<b>2,444,092</b>	<b>2,331,670</b>
Tourism marketing	<b>1,214,419</b>	<b>1,031,789</b>
Communication and public relations	<b>416,627</b>	<b>624,663</b>
Management and general	<b>1,761,669</b>	<b>1,621,299</b>
	<b><u>5,836,807</u></b>	<b><u>5,609,421</u></b>
Decrease in unrestricted net assets	<b>( 174,249)</b>	<b>( 24,095)</b>
Unrestricted net assets-beginning of year	<b><u>1,087,241</u></b>	<b><u>1,111,336</u></b>
Unrestricted net assets-end of year	<b><u>\$ 912,992</u></b>	<b><u>\$ 1,087,241</u></b>

The accompanying notes are an integral part of the financial statements.

GREATER COLUMBUS CONVENTION AND VISITORS BUREAU, INC.

STATEMENTS OF CASH FLOWS

Years Ended December 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in unrestricted net assets	<u>\$ ( 174,249)</u>	<u>\$ ( 24,095)</u>
Adjustments to reconcile change in unrestricted net assets to net cash provided by operating activities		
Depreciation and amortization	150,568	135,797
(Increase) decrease in operating assets:		
Accounts receivable	( 77,026)	( 34,789)
Prepaid expenses and deposits	( 30,781)	79,632
Increase (decrease) in operating liabilities:		
Accounts payable	349,628	65,065
Accrued expenses	19,243	32,343
Deferred income	( 94,780)	23,768
Retirement liability	-	( 39,678)
Total adjustments	<u>316,852</u>	<u>262,138</u>
Net cash provided by operating activities	<u>142,603</u>	<u>238,043</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchases of property and equipment	( 69,859)	( 90,049)
Cash surrender value of life insurance	10,196	( 3,141)
Decrease in investments for retirement liability	20,357	23,158
Net cash used in investing activities	<u>( 39,306)</u>	<u>( 70,032)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Payments on capital lease obligations	( 18,789)	( 19,181)
Net increase in cash and cash equivalents	84,508	148,830
Cash and cash equivalents-beginning of year	<u>851,426</u>	<u>702,596</u>
Cash and cash equivalents-end of year	<u>\$ 935,934</u>	<u>\$ 851,426</u>
<b>SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:</b>		
Cash paid during the year for interest	\$ 3,570	\$ 5,780

**SUPPLEMENTAL SCHEDULE OF NONCASH INVESTING AND FINANCING ACTIVITIES:**

During 1999, a capital lease obligation of \$30,013 was incurred when the Company entered into a lease for new equipment.

The accompanying notes are an integral part of the financial statements.

GREATER COLUMBUS CONVENTION AND VISITORS BUREAU, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2000 and 1999

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**NATURE AND SCOPE OF ACTIVITIES**

The Greater Columbus Convention and Visitors Bureau, Inc. (the Bureau) was organized to promote, attract, and service conventions for the city of Columbus, Ohio.

**SIGNIFICANT ACCOUNTING POLICIES**

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Financial Statement Presentation**

The Bureau reports information regarding its financial position and activities according to the following three classes:

Unrestricted net assets – Net assets that are not subject to time, donor-imposed stipulations or agreements. All monies of the Bureau are to be applied and expended solely for purposes consistent with the exempt purposes of the Bureau. For purposes of the statements of financial position and statements of activities, these funds are treated as unrestricted.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Bureau or the passage of time. As of December 31, 2000 and 1999, there were no temporarily restricted net assets.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Bureau. As of December 31, 2000 and 1999, there were no permanently restricted net assets.

**Cash and Cash Equivalents**

For purposes of the statements of cash flows, cash represents cash on hand, demand deposits held by banks and short-term investments having an initial maturity of three months or less.

(Continued)

GREATER COLUMBUS CONVENTION AND VISITORS BUREAU, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2000 and 1999

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**SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Accounts Receivable**

The Bureau receives a bed tax from the City of Columbus, which is the majority of the accounts receivable balance at December 31, 2000 and 1999. The Bureau provides for an allowance for potential uncollectible accounts. No allowance has been recorded due to management's belief that all accounts are collectible as of December 31, 2000 and 1999.

**Property and Equipment**

Property and equipment is carried at cost, less accumulated depreciation computed on the straight-line method. Major renewals and betterments are capitalized and depreciated; maintenance and repairs, which do not improve or extend the life of the respective assets are charged to expense as incurred. Upon disposal of assets, the cost and related accumulated depreciation are removed from the accounts and any gain or loss is included in income. Property and equipment are depreciated over their estimated useful lives as follows:

Office furniture and equipment	3 – 10 years
Computer equipment	3 – 5 years
Leasehold improvements	10 years
Assets held under capital lease	5 – 7 years

**Investments**

Investments in debt securities are valued at their fair values as determined by quoted market prices in the statement of financial position. At December 31, 2000 and 1999, the fair value of the Bureau's investments approximate cost.

**Revenue Recognition**

Membership dues are deferred and recognized as revenue over the life of the membership. Bed taxes and other revenues are recognized on the accrual basis.

**Contributed Services and Materials**

The Bureau receives support from its members in the form of publications, meeting facilities, lodging, meals and transportation. The estimated fair value of these services is reported as income and expense in the period in which the services are rendered and materials are donated.

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GREATER COLUMBUS CONVENTION AND VISITORS BUREAU, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2000 and 1999

**SIGNIFICANT ACCOUNTING POLICIES** (continued)

**Publication and Promotion Revenue**

The Bureau obtains support to assist in reducing costs of certain publications. The Bureau also has received revenue from the City of Columbus and Franklin County, Ohio, to place advertisements promoting Columbus.

**Federal Income Taxes**

The Bureau is exempt from federal taxes under Section 501(c)(6) of the Internal Revenue Code.

**Advertising Expense**

The Company expenses advertising costs as incurred. Advertising expenses were \$1,061,013 and \$693,485 for 2000 and 1999, respectively.

**CASH AND CASH EQUIVALENTS**

The Bureau has a portion of its cash in a money market account, which is not federally insured.

**PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at December 31:

	<u>2000</u>	<u>1999</u>
Office furniture and equipment	\$ 348,255	\$ 281,138
Computer equipment	333,214	297,945
Leasehold improvements	363,272	353,806
Assets held under capital lease	<u>35,026</u>	<u>77,019</u>
	1,079,767	1,009,908
Less: accumulated depreciation and amortization	<u>( 724,175)</u>	<u>( 573,607)</u>
Property and equipment – net	<u>\$ 355,592</u>	<u>\$ 436,301</u>

Total additions for 2000 were \$69,859 and for 1999 were \$120,062. Depreciation expense charged to operations amounted to \$150,568 and \$135,797 for 2000 and 1999, respectively.

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GREATER COLUMBUS CONVENTION AND VISITORS BUREAU, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2000 and 1999

**RETIREMENT LIABILITY**

The Bureau has a contract with a past president for a private pension plan. The past president is to receive for the remainder of his life an annual amount from the Bureau (payable monthly) of \$22,000. The Bureau's liability was \$57,308 at December 31, 2000 and 1999, respectively.

The investments for this retirement plan are in a custodial account maintained by the Huntington National Bank of Columbus. The funds in this account are invested in debt securities selected by the custodian. The Bureau did not contribute to this custodial account in 2000 or 1999. The custodial account's balance was \$22,279 and \$42,636 at December 31, 2000 and 1999, respectively.

**CONTRIBUTED SERVICES INCOME**

Contributed services are as follows:

	<u>2000</u>	<u>1999</u>
Convention marketing		
Travel, lodging, meals and incidentals	\$ 4,100	\$ -
Publications	14,516	56,849
Audio visual	47,000	-
Facility fee	4,750	-
	<u>70,366</u>	<u>56,849</u>
Tourism marketing		
Visitors Center – rent	10,536	-
Travel, lodging, meals and incidentals	8,982	4,118
Publications	-	317,000
	<u>19,518</u>	<u>321,118</u>
Communications and Public Relations		
Marketing	-	80,000
Travel, lodging, meals and incidentals	1,543	-
	<u>1,543</u>	<u>80,000</u>
Management and general		
Travel, lodging, meals and incidentals	-	8,371
Van lease	11,400	-
	<u>11,400</u>	<u>8,371</u>
 Total	 <u>\$102,827</u>	 <u>\$466,338</u>

(Continued)

GREATER COLUMBUS CONVENTION AND VISITORS BUREAU, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2000 and 1999

**RETIREMENT PLAN**

The Bureau has a 401(k) retirement plan that covers all eligible employees. The Bureau contributes to the plan, based on employee compensation. Expense related to this plan was \$84,995 and \$80,657 in 2000 and 1999, respectively.

The Bureau also has a self-funded disability plan providing for benefits if an employee is unable to work for medical reasons. The plan provides benefits of sixty-six percent (66%) of the employee's current salary for the period of disability, not to exceed eight weeks. Disability payments were \$0 and \$922 in 2000 and 1999, respectively.

**LEASE COMMITMENTS**

The Bureau has capital lease agreements for various office equipment. These leases have been capitalized at \$35,026 in 2000 and \$77,019 in 1999. Accumulated amortization was \$11,082 at December 31, 2000 and \$42,206 at December 31, 1999. Interest expense relating to these leases was \$3,570 and \$5,780 in 2000 and 1999, respectively.

The Bureau also leases facilities and certain equipment under operating leases expiring through May 2007. The facilities lease contains an option to renew for two additional five-year periods. Rent expense was \$211,454 and \$210,036 in 2000 and 1999, respectively.

Future minimum annual lease payments are as follows:

	<u>Operating Leases</u>	<u>Capital Leases</u>
2001	\$206,408	\$ 10,059
2002	213,551	8,566
2003	218,916	1,427
2004	218,916	-
2005	218,916	-
Thereafter	<u>516,539</u>	<u>-</u>
Total minimum lease payments	<u>\$ 1,593,246</u>	20,052
Less: amounts representing interest		<u>( 4,795)</u>
Present value of net minimum lease payments		<u>\$ 15,257</u>

**SUPPLEMENTARY INFORMATION**



GREATER COLUMBUS CONVENTION AND VISITORS BUREAU, INC.

SCHEDULE OF PROGRAM EXPENSES

Year Ended December 31, 2000

	Convention Marketing	Tourism Marketing	Communications and Public Relations	Management and General	Total
Personnel services	\$ 1,217,813	\$ 259,351	\$ 191,515	\$ 752,893	\$ 2,421,572
Visitors Center	-	70,737	-	-	70,737
Washington D.C. office	24,825	-	-	-	24,825
Promotion					
Advertising	311,661	740,464	8,888	-	1,061,013
Travel, lodging, meals and incidentals	50,771	9,703	7,618	-	68,092
Publications	-	16,939	58,689	-	75,628
Program development	449,840	24,957	72,390	-	547,187
Promotional items	-	22,407	-	-	22,407
Project expenses	-	46,700	72,100	-	118,800
Facilities rent	-	-	-	179,800	179,800
Building occupancy	-	-	-	131,833	131,833
Professional fees	-	-	-	154,439	154,439
Auto, van, parking, etc.	-	-	-	14,732	14,732
Computer expense	-	-	-	39,851	39,851
Equipment rental and maintenance	-	-	-	31,654	31,654
Insurance	-	-	-	15,899	15,899
Office supplies	-	-	-	59,718	59,718
Postage & Mailing Fees	34,635	18,434	3,942	6,607	63,618
Telephone	-	-	-	66,173	66,173
Miscellaneous	-	-	-	133,300	133,300
Convention services and sales	344,461	-	-	-	344,461
Subscription and memberships	10,086	4,727	1,485	6,521	22,819
Depreciation and amortization	-	-	-	150,568	150,568
Bad debt expense	-	-	-	17,681	17,681
	<u>\$ 2,444,092</u>	<u>\$ 1,214,419</u>	<u>\$ 416,627</u>	<u>\$ 1,761,669</u>	<u>\$ 5,836,807</u>

The accompanying notes are an integral part of the financial statements.

GREATER COLUMBUS CONVENTION AND VISITORS BUREAU, INC.

SCHEDULE OF PROGRAM EXPENSES

Year Ended December 31, 1999

	Convention Marketing	Tourism Marketing	Communications and Public Relations	Management and General	Total
Personnel services	\$ 1,068,644	\$ 198,858	\$ 274,226	\$ 492,960	\$ 2,034,688
Visitors Center	-	28,432	-	-	28,432
Washington D.C. office	81,281	-	-	-	81,281
Promotion					
Advertising	180,455	458,709	54,321	-	693,485
Travel, lodging, meals and incidentals	-	39,034	51,546	-	90,580
Publications	198,544	243,498	93,110	-	535,152
Program development	286,184	-	-	3,000	289,184
Promotional items	-	12,993	-	-	12,993
Project expenses	2,255	-	104,720	14,754	121,729
Facilities rent	-	-	-	181,800	181,800
Building occupancy	-	-	-	137,245	137,245
Professional fees	-	-	-	202,612	202,612
Auto, van, parking, etc.	-	-	-	12,682	12,682
Computer expense	-	-	-	70,786	70,786
Equipment rental and maintenance	-	-	-	28,236	28,236
Insurance	-	-	-	23,787	23,787
Office supplies	-	-	-	39,122	39,122
Postage	22,971	48,885	15,895	8,066	95,817
Printing	-	-	10,861	10,954	21,815
Telephone	-	-	-	62,713	62,713
Miscellaneous	8,554	-	-	116,830	125,384
Convention services and sales	472,994	-	-	-	472,994
Subscription and memberships	9,788	1,380	19,984	28,661	59,813
Depreciation and amortization	-	-	-	135,797	135,797
Bad debt expense	-	-	-	51,294	51,294
	<u>\$ 2,331,670</u>	<u>\$ 1,031,789</u>	<u>\$ 624,663</u>	<u>\$ 1,621,299</u>	<u>\$ 5,609,421</u>

The accompanying notes are an integral part of the financial statements.

To The Board of Trustees  
Greater Columbus Convention and  
Visitors Bureau, Inc.  
Columbus, Ohio

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

We have audited the financial statements of the Greater Columbus Convention and Visitors Bureau, Inc. (a non-profit organization) as of and for the year ended December 31, 2000, and have issued our report thereon dated February 16, 2001. 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.

**Compliance**

As part of obtaining reasonable assurance about whether Greater Columbus Convention and Visitors Bureau, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have direct and material effect on 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 such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Greater Columbus Convention and Visitors Bureau, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

Greater Columbus Convention and  
Visitors Bureau, Inc.  
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A material weakness is a 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 in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

This report is intended solely for the information of the executive committee and management and is not intended to be and should not be used by anyone other than these specified parties.

*GBQ Partners LLP*

Columbus, Ohio  
February 16, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**GREATER COLUMBUS CONVENTION AND VISITORS BUREAU, INC.**

**FRANKLIN 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 4, 2001**