



Mary Taylor, CPA
Auditor of State

**STANDING ROCK UNION CEMETERY
PORTAGE COUNTY**

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Mary Taylor, CPA

Auditor of State

Standing Rock Union Cemetery
Portage County
1361 North Mantua Street
Kent, Ohio 44240

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 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 cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

October 20, 2008

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Standing Rock Union Cemetery
Portage County
1361 North Mantua Street
Kent, Ohio 44240

To the Board of Trustees:

We have audited the accompanying financial statements of Standing Rock Union Cemetery, Portage County, (the Cemetery) as of and for the years ended December 31, 2007, 2006 and 2005. These financial statements are the responsibility of the Cemetery'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 Cemetery 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 Cemetery to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2007, 2006 and 2005. Instead of the combined funds the accompanying financial statements present for 2007, 2006 and 2005, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2007, 2006 and 2005. While the Cemetery 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 Cemetery has elected not to reformat its statements. Since this Cemetery 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 years ended December 31, 2007, 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 Cemetery as of December 31, 2007, 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 of Standing Rock Union Cemetery, Portage County, as of December 31, 2007, 2006 and 2005, and its combined 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 Cemetery to include Management's Discussion and Analysis for the years ended December 31, 2007, 2006 and 2005. The Cemetery 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 October 20, 2008, on our consideration of the Cemetery'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.



Mary Taylor, CPA
Auditor of State

October 20, 2008

**STANDING ROCK UNION CEMETERY
PORTAGE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Intergovernmental	\$204,272		\$204,272
Interments	46,675		46,675
Sale of Lots	48,150		48,150
Columbarium Sales	900		900
Deeds	40		40
Foundations	9,756		9,756
Interest	14,318		14,318
Miscellaneous	356		356
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	324,467		324,467
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
Salaries	181,760		181,760
Medical Insurance	51,372		51,372
Medicare	2,005		2,005
Public Employees' Retirement	25,174		25,174
Mowing Contract	947		947
Operating, Maintenance	12,609		12,609
Workers' Compensation	6,394		6,394
Unemployment Compensation	4,456		4,456
Material, Supplies	3,918		3,918
Utilities	10,740		10,740
Trees, Roads	5,325		5,325
Deeds	216		216
Repurchase Lots	225		225
Office Supplies	1,743		1,743
Miscellaneous	113		113
Capital Improvements	2,000		2,000
New Equipment	1,168		1,168
	<hr/>	<hr/>	<hr/>
Total Disbursements	310,165		310,165
	<hr/>	<hr/>	<hr/>
Total Receipts Over Disbursements	14,302		14,302
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	156,079	275,000	431,079
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$170,381</u>	<u>\$275,000</u>	<u>\$445,381</u>

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

**STANDING ROCK UNION CEMETERY
PORTAGE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Nonexpendable Trust</u>
Cash Receipts:	
Interest	<u>\$1,399</u>
Total Cash Receipts	<u>1,399</u>
Cash Disbursements:	
Flowers	<u>399</u>
Total Cash Disbursements	<u>399</u>
Total Receipts Over Disbursements	1,000
Fund Cash Balances, January 1	<u>23,590</u>
Fund Cash Balances, December 31	<u><u>\$24,590</u></u>

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

**STANDING ROCK UNION CEMETERY
PORTAGE COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Intergovernmental	\$192,864		\$192,864
Interments	42,825		42,825
Sale of Lots	34,850		34,850
Columbarium Sales	2,000		2,000
Deeds	35		35
Foundations	10,709		10,709
Interest	12,317		12,317
Miscellaneous	329		329
	<u>295,929</u>		<u>295,929</u>
Total Cash Receipts			
	<u>295,929</u>		<u>295,929</u>
Cash Disbursements:			
Current:			
Salaries	170,598		170,598
Medical Insurance	51,372		51,372
Medicare	1,863		1,863
Public Employees' Retirement	23,372		23,372
Mowing Contract	972		972
Operating, Maintenance	11,548		11,548
Workers' Compensation	6,139		6,139
Unemployment Compensation	5,105		5,105
Material, Supplies	4,680		4,680
Utilities	10,342		10,342
Trees, Roads	4,215		4,215
Deeds	0		0
Capital Improvement	11,549		11,549
Repurchase Lots	300		
Office Supplies	1,164		1,164
Miscellaneous	1,567		1,567
New Equipment	41,124		41,124
	<u>345,910</u>		<u>345,610</u>
Total Disbursements			
	<u>345,910</u>		<u>345,610</u>
Total Receipts (Under) Disbursements	<u>(49,981)</u>		<u>(49,981)</u>
Fund Cash Balances, January 1	<u>206,060</u>	<u>275,000</u>	<u>481,060</u>
Fund Cash Balances, December 31	<u>\$156,079</u>	<u>\$275,000</u>	<u>\$431,079</u>

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

**STANDING ROCK UNION CEMETERY
PORTAGE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Nonexpendable Trust</u>
Cash Receipts:	
Interest	<u>\$83</u>
Total Cash Receipts	<u>83</u>
Cash Disbursements:	
Flowers	<u>650</u>
Total Cash Disbursements	<u>650</u>
Total Receipts (Under) Disbursements	(567)
Fund Cash Balances, January 1	<u>24,157</u>
Fund Cash Balances, December 31	<u><u>\$23,590</u></u>

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

**STANDING ROCK UNION CEMETERY
PORTAGE COUNTY**

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

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Intergovernmental	\$195,062		\$195,062
Interments	50,775		50,775
Sale of Lots	35,850		35,850
Columbarium Sales	3,450		3,450
Deeds	20		20
Foundations	11,760		11,760
Interest	10,278		10,278
Miscellaneous	0		0
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	307,195		307,195
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
Salaries	163,562		163,562
Medical Insurance	45,973		45,973
Medicare	1,775		1,775
Public Employees' Retirement	22,163		22,163
Mowing Contract	971		971
Operating, Maintenance	13,099		13,099
Workers' Compensation	5,219		5,219
Unemployment Compensation	2,998		2,998
Material, Supplies	8,686		8,686
Utilities	9,231		9,231
Trees, Roads	5,445		5,445
Deeds	227		227
Audit Fee	3,235		3,235
Office Supplies	1,356		1,356
Miscellaneous	445		445
Capital Improvements	346		346
Repurchase Lots	1,250		1,250
New Equipment	4,079		4,079
	<hr/>	<hr/>	<hr/>
Total Disbursements	290,060		290,060
	<hr/>	<hr/>	<hr/>
Total Receipts Over Disbursements	17,135		17,135
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	188,925	275,000	463,925
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$206,060</u>	<u>\$275,000</u>	<u>\$481,060</u>

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

STANDING ROCK UNION CEMETERY
PORTAGE COUNTY

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

	<u>Nonexpendable Trust</u>
Cash Receipts:	
Interest	<u>\$665</u>
Total Cash Receipts	<u>665</u>
Cash Disbursements:	
Flowers	<u>481</u>
Total Cash Disbursements	<u>481</u>
Total Receipts Over Disbursements	184
Fund Cash Balances, January 1	<u>23,973</u>
Fund Cash Balances, December 31	<u><u>\$24,157</u></u>

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

**STANDING ROCK UNION CEMETERY
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007, 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 for the Standing Rock Union Cemetery, Portage County, (the Cemetery) as a body corporate and politic. The Cemetery is directed by an appointed three-member Board of Trustees to direct cemetery operations. The Board consists of one member of the Kent City Council, one member of the Franklin Township Trustees and one at large member. These entities also provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery. The accompanying financial statements present this funding as Intergovernmental Receipts. The Cemetery provides grounds maintenance, opening and closing of graves, and the sale of grave lots.

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

B. Basis of Accounting

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

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

C. Cash and Investments

The Cemetery includes investments as assets. The Cemetery does not report purchases of investments as disbursements or investment sales as receipts. The Cemetery recognizes gains or losses at the time of sale as receipts or disbursements, respectively.

The Cemetery records certificates of deposit, at cost.

D. Fund Accounting

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

1. General Fund

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

2. Capital Project Fund

These funds present receipts restricted to acquiring or constructing major capital projects (except those financed through trust funds). The Cemetery established a Capital Project Fund for the future purpose of purchasing land. This fund had no activity during our audit period

**STANDING ROCK UNION CEMETERY
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007, 2006 AND 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

3. Non-Expendable Trust Funds:

These funds account for resources restricted by legally binding trust agreements. The Cemetery had the following significant Non-expendable Trust Fund

Mausoleum Fund and Endowment Funds - These funds receive interest from fund investments. Proceeds are used to maintain grave sites and buy flowers.

E. Budgetary Process

The Cemetery's Board budgets each fund annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control. The Board annually approves appropriation measures and subsequent amendments. Appropriations lapse at year end

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts).

A summary of 2007, 2006 and 2005 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The financial statements report acquisitions of property, plant, and equipment as capital outlay disbursements when paid. The financial statements do not report these items as assets.

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. The financial statements do not report unpaid vacation and sick leave as liabilities.

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	2007	2006	2005
Demand deposits	\$114,275	\$112,206	\$173,028
Certificates of deposit	355,696	342,463	332,189
Total deposits	\$469,971	\$454,669	\$505,217

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

**STANDING ROCK UNION CEMETERY
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007, 2006 AND 2005
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2007, 2006 and 2005 follows:

2007 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$293,420	\$324,467	\$31,047
Capital Projects	0		0
Non-Expendable Trust	1,399	1,399	0
Total	<u>\$294,819</u>	<u>\$325,866</u>	<u>\$31,047</u>

2007 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$394,360	\$310,165	\$84,195
Capital Projects	0	0	0
Non-Expendable Trust	399	399	0
Total	<u>\$394,759</u>	<u>\$310,564</u>	<u>\$84,195</u>

2006 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$299,320	\$295,929	(\$3,391)
Capital Projects	0	0	0
Non-Expendable Trust	380	83	(297)
Total	<u>\$299,700</u>	<u>\$296,012</u>	<u>(\$3,688)</u>

2006 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$422,340	\$345,910	\$76,430
Capital Projects	0	0	0
Non-Expendable Trust	700	650	50
Total	<u>\$423,040</u>	<u>\$346,560</u>	<u>\$76,480</u>

2005 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$285,195	\$307,195	\$22,000
Capital Projects	0	0	0
Non-Expendable Trust	380	665	285
Total	<u>\$285,575</u>	<u>\$307,860</u>	<u>\$22,285</u>

**STANDING ROCK UNION CEMETERY
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007, 2006 AND 2005
(Continued)**

3. BUDGETARY ACTIVITY - (Continued)

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budget Expenditures	Variance
General	\$378,890	\$290,060	\$88,830
Capital Projects	0	0	0
Non-Expendable Trust	700	481	219
Total	\$379,590	\$290,541	\$89,049

4. RETIREMENT SYSTEMS

The Cemetery's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as the Ohio Revised Code prescribes.

The Ohio Revised Code also prescribes contribution rates. For 2007, 2006 and 2005, OPERS employee members contributed 8.5 percent of their gross salaries. The Cemetery contributes an amount equal to 13.55 percent of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2007

5. RISK MANAGEMENT

Commercial Insurance

The Cemetery has obtained commercial insurance for the following risks:

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



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*

Standing Rock Union Cemetery
Portage County
1361 North Mantua Street
Kent, Ohio 44240

To the Board of Trustees:

We have audited the financial statements of the Standing Rock Union Cemetery (the Cemetery) as of and for the years ended December 31, 2007, 2006 and 2005, and have issued our report thereon dated October 20, 2008 wherein we noted the Cemetery 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 Cemetery'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. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the Cemetery's management dated October 20, 2008, we reported other matters involving internal control over financial reporting we did not deem reportable conditions

Compliance and Other Matters

As part of reasonably assuring whether the Cemetery'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*.

Standing Rock Union Cemetery
Portage County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

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

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

Mary Taylor, CPA
Auditor of State

October 20, 2008



Mary Taylor, CPA
Auditor of State

STANDING ROCK UNION CEMETERY

PORTAGE 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
NOVEMBER 6, 2008**