





Village of Lower Salem Washington County Lower Salem, Ohio

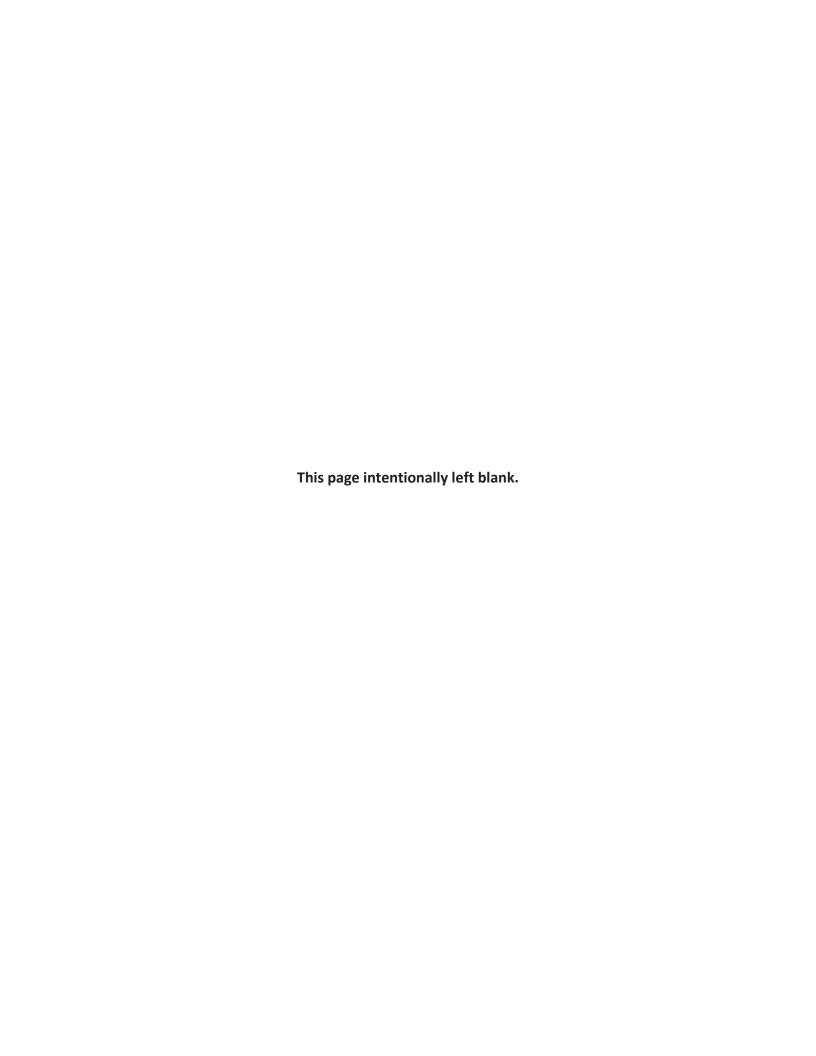
Thank you for the information provided and the courtesies you extended to our staff during our recent visit to the Village of Lower Salem, Washington County.

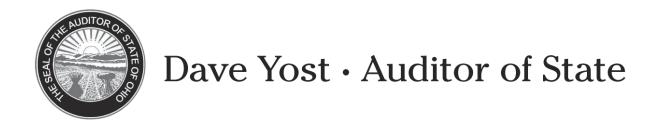
We do not have any follow up questions or information requests at this time.

You should understand that our services were not designed to provide any assurance on your financial statements, transactions or balances for the years ended December 31, 2012 or 2011 under generally accepted auditing standards.

Dave Yost Auditor of State

February 28, 2013





## **VILLAGE LOWER SALEM**

## **WASHINGTON 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.

**CLERK OF THE BUREAU** 

Susan Babbitt

CERTIFIED MARCH 14, 2013