



Dave Yost • Auditor of State





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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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

February 28, 2013

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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.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
MARCH 14, 2013