



**Auditor of State
Betty Montgomery**

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants Report	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types and Similar Fiduciary Fund – For the Year Ended December 31, 2002	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types and Similar Fiduciary Fund – For the Year Ended December 31, 2001	4
Notes to the Financial Statements	5
Schedule of Federal Awards Expenditures – For the Year Ended December 31, 2002	8
Schedule of Federal Awards Expenditures – For the Year Ended December 31, 2001	9
Notes to the Schedules of Federal Awards Expenditures	10
Independent Accountants Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	11
Independent Accountants Report on Compliance with Requirements Applicable to Major Federal Programs and Internal Control over Compliance in Accordance with OMB Circular A-133	13
Schedule of Findings and Questioned Costs.....	15

This page intentionally left blank.



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS REPORT

Miami Valley Fire/EMS Alliance
Montgomery County
444 West Third Street
Suite 20-231
Dayton, Ohio 45402

To the Alliance Board:

We have audited the accompanying financial statements of the Miami Valley Fire/EMS Alliance, Montgomery County, (the Alliance), as of and for the years ended December 31, 2002 and 2001. These financial statements are the responsibility of the Alliance'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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit 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 the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Alliance prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Alliance, as of December 31, 2002 and 2001, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2003, on our consideration of the Alliance's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying federal awards expenditures schedules are presented for additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and are not a required part of the general-purpose financial statements. We subjected this information to the auditing procedures applied in the audit of the financial statements. In our opinion, it is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

One First National Plaza / 130 W. Second St. / Suite 2040 / Dayton, OH 45402
Telephone: (937) 285-6677 (800) 443-9274 Fax: (937) 285-6688
www.auditor.state.oh.us

Miami Valley Fire/EMS Alliance
Montgomery County
Independent Accountants Report
Page 2

This report is intended solely for the information and use of the audit committee, management, the Alliance Board, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by 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

September 23, 2003

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND SIMILAR FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Fund</u>	
Cash Receipts:				
Intergovernmental		\$1,727,296		\$1,727,296
Charges for Services	149,146			149,146
Earnings on Investments	1,161		56	1,217
Miscellaneous	2,163	13,124	22,053	37,340
Total Cash Receipts	<u>152,470</u>	<u>1,740,420</u>	<u>22,109</u>	<u>1,914,999</u>
Cash Disbursements:				
Current:				
General Government	183,544	1,350,775	20,615	1,554,934
Total Receipts Over/(Under) Disbursements	(31,074)	389,645	1,494	360,065
Fund Cash Balances, January 1	<u>180,793</u>	<u>48,901</u>	<u>5,054</u>	<u>234,748</u>
Fund Cash Balances, December 31	<u><u>\$149,719</u></u>	<u><u>\$438,546</u></u>	<u><u>\$6,548</u></u>	<u><u>\$594,813</u></u>

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

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND SIMILAR FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Fund</u>	
Cash Receipts:				
Intergovernmental	\$20,000	\$293,181		\$313,181
Charges for Services	152,882			152,882
Earnings on Investments	5,940	5,523	102	11,565
Miscellaneous	765	107,599	36,704	145,068
	<u>179,587</u>	<u>406,303</u>	<u>36,806</u>	<u>622,696</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	153,769	748,789	33,050	935,608
	<u>153,769</u>	<u>748,789</u>	<u>33,050</u>	<u>935,608</u>
Total Receipts Over/(Under) Disbursements	25,818	(342,486)	3,756	(312,912)
Fund Cash Balances, January 1	<u>154,975</u>	<u>391,387</u>	<u>1,298</u>	<u>547,660</u>
Fund Cash Balances, December 31	<u><u>\$180,793</u></u>	<u><u>\$48,901</u></u>	<u><u>\$5,054</u></u>	<u><u>\$234,748</u></u>

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

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOOR THE YEARS ENDED DECEMBER 31, 2002 AND 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Miami Valley Fire/EMS Alliance, Montgomery County, (the Alliance), has been established as a Regional Council of Governments pursuant to the constitution and laws of Ohio, including, but not limited to Ohio Revised Code Chapter 167. The purpose of the Board hereby established is to foster cooperation among the political subdivisions through the establishment of an organization which will promote programs and recommend matters which will result in more efficient methods of delivering fire and emergency medical services in the region. By-Laws were adopted on February 8, 1995. Ultimate authority of the Alliance shall be vested in a Fire/EMS Alliance Board. The Board consists of a representative from each political subdivision that has paid the "per capita" fee assessed against it or has contractually paid the "per capita" fee assessed against another political subdivision from which it receives Fire/EMS services. Each political subdivision may have one delegate and one alternate to the Board who shall be appointed by the legislative authority of said political subdivision.

The Alliance also assumed the duties as fiscal administrator for the Miami Valley Urban Search and Rescue Task Force.

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

Certificates of deposit are valued at cost.

D. Fund Accounting

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

1. General Fund

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

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Alliance had the following significant Special Revenue Funds: Federal Emergency Management Fund, State Emergency Management Fund, and the Local Emergency Management Fund.

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOOR THE YEARS ENDED DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fiduciary Funds (Trust and Agency Funds)

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Alliance is acting in an agency capacity. The Alliance had the following significant Fiduciary Fund: Miami Valley Fire/EMS Corporation.

E. Budgetary Process

Ohio Revised Code Chapter 167 does not address the budgetary process of Regional Council of Governments but allows the government to adopt by-laws that may address budgetary matters. The Alliance's by-laws require that the Alliance Board must adopt an Annual Budget. This budget is to be prepared by the Executive Director for the fiscal year beginning in the next January 1 and submitted to the Alliance Board two weeks prior to the last quarterly meeting for approval.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Un-paid leave is not reflected as a liability under the Alliance's basis of accounting.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Alliance 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:

	<u>2002</u>	<u>2001</u>
Demand deposits	\$203,786	\$75,134
Certificates of deposit	100,583	120,234
Total deposits	304,369	195,368
Repurchase Agreements	290,444	39,380
Total deposits and investments	<u>\$594,813</u>	<u>\$234,748</u>

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Alliance, or (3) collateralized by the financial institution's public entity deposit pool.

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOOR THE YEARS ENDED DECEMBER 31, 2002 AND 2001
(Continued)**

3. RETIREMENT SYSTEMS

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

Contribution rates are also prescribed by the Ohio Revised Code. PERS member employees contributed 8.5% of their gross salaries. The Alliance contributed an amount equal to 13.55% of participants' gross salaries. The Alliance has paid all contributions required through December 31, 2002.

4. RISK MANAGEMENT

Commercial Insurance

The Alliance has obtained commercial insurance for the following risks:

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

5. SUBSEQUENT EVENTS

As of January 1, 2003, the Miami Valley Fire/EMS Alliance is the fiscal agent for the Dayton Regional Hazardous Materials Response Team.

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
National Urban Search and Rescue	2001-06-1391-DR-9024	83.526	\$1,066,171
	EMW-2001-CA-0136	83.526	<u>150,000</u>
Total			<u><u>\$1,216,171</u></u>

The accompanying notes to this schedule are an integral part of this schedule.

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
National Urban Search and Rescue	2001-06-1391-DR-9024	83.526	\$165,294
	EMW-2000-CA-0042	83.526	<u>150,000</u>
Total			<u><u>\$315,294</u></u>

The accompanying notes to this schedule are an integral part of this schedule.

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**FISCAL YEARS ENDED DECEMBER 31, 2002 AND 2001
NOTES TO SCHEDULES OF FEDERAL AWARDS EXPENDITURES**

NOTE A--SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the Alliance's federal award programs. The schedule has been prepared on the cash basis of accounting.



**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Miami Valley Fire/EMS Alliance
Montgomery County
444 West Third Street
Suite 20-231
Dayton, Ohio 45402

To the Alliance Board:

We have audited the accompanying financial statements of Miami Valley Fire/EMS Alliance, Montgomery County, (the Alliance), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated September 23, 2003. 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 the Alliance'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 a 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*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Alliance in a separate letter dated September 23, 2003.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Alliance'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. 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 to be material weaknesses.

Miami Valley Fire/EMS Alliance
Montgomery County
Independent Accountants Report on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

This report is intended solely for the information and use of the audit committee, management, the Alliance Board and the federal awarding agency, and is not intended to be and should not be used by 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

September 23, 2003



Auditor of State Betty Montgomery

REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Miami Valley Fire/EMS Alliance
444 West Third Street
Suite 20-231
Dayton, Ohio 45402

Compliance

We have audited the compliance of the Miami Valley Fire/EMS Alliance, (the Alliance), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2002 and 2001. The Alliance's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of Alliance's management. Our responsibility is to express an opinion on Alliance's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about Alliance's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Alliance's compliance with those requirements.

In our opinion, the Alliance complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2002 and 2001. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are listed in the accompanying schedule of findings and questioned costs as items 2002-001 and 2002-002. We also noted an instance of noncompliance, that does not require inclusion in this report, that we have reported to management of the Alliance in a separate letter dated September 23, 2003.

Internal Control Over Compliance

The management of Alliance is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Alliance's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

One First National Plaza / 130 W. Second St. / Suite 2040 / Dayton, OH 45402
Telephone: (937) 285-6677 (800) 443-9274 Fax: (937) 285-6688
www.auditor.state.oh.us

**Internal Control Over Compliance
(Continued)**

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the audit committee, management, Board of Directors, and the federal awarding agency, and is not intended to be and should not be used by anyone other than these specified parties.



Betty Montgomery
Auditor of State

September 23, 2003

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 §.505
FISCAL YEAR END DECEMBER 31, 2002 AND 2001**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	None
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	None
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	None
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	None
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	None
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	National Urban Search and Rescue - CFDA # 83.356
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2002-001
CFDA Title and Number	83.256 / National Urban Search and Rescue,
Federal Award Number / Year	2001-06-1391-DR-9024, 2001
Federal Agency	Federal Emergency Management Agency
Pass-Through Agency	N/A

Noncompliance / Filing of Reports

44 CFR 13.41 and the Memorandum of Agreement state that the Recipient must submit certain financial and performance reports to the Federal Emergency Management Headquarters. These reports include certified and notarized annual financial reports, a Financial Status Report (FSR, Standard Form 269) to be prepared thirty days after completion of each quarter, Requests for Advance or Reimbursement using Standard Form 270, and semi-annual progress reports, annual technical review applications, interim reports, and a final performance report. The Miami Valley Fire/EMS Alliance filed only the Requests for Advance or Reimbursement (Standard Form 270).

The Alliance should implement policies and procedures to determine which reports are needed to be filed and to authorize appropriate personnel to complete and file the necessary reports in a timely and accurate manner.

Finding Number	2002-002
CFDA Title and Number	83.256 / National Urban Search and Rescue,
Federal Award Number / Year	2001-06-1391-DR-9024, 2001
Federal Agency	Federal Emergency Management Agency
Pass-Through Agency	N/A

Federal Questions Costs / Backfill Expenditures

Various memos from the Federal Emergency Management Agency have stated the allowable costs for “backfill” costs should only include overtime costs for the effected personnel. A memo dated January 9, 1997, from Stephen J. Presgraves, Chief, Emergency Services Branch, states in part, “...FEMA will no longer reimburse the sponsoring organization for the basic salary of the person back filling for the task force member, in accordance with the MOA. Additionally, a memo dated October 3, 2001, from David A. Webb, Acting Chief, Urban Search and Rescue Unit, includes, “If the employee replacing the deployed task force member has already worked their 40 hour workweek, then any overtime wages are eligible backfill expense. The basic salary for the replacement employee is not an eligible expense.”

The Alliance submitted backfill costs for replacement employees that included ineligible personnel costs of \$64,965 for replacement personnel. This was not allowable per the direction from FEMA noted above. We are therefore questioning these federal costs of \$64,965.



**Auditor of State
Betty Montgomery**

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

MIAMI VALLEY FIRE/EMS ALLIANCE

MONTGOMERY 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, 2003**