Cronstrom
Osuch & Company

Certified Public Accountants
A PROFESSIONAL CORPORATION

1987 20th 2007

INDEPENDENT ACCOUNTANT'S REPORT ON
MINIMUM ACCOUNTING STANDARDS FOR ARIZONA COURTS

The Honorable Richard E. Serden, Magistrate
City of Cottonwood, Arizona Municipal Court

We have performed the procedures, referenced below, which were agreed to by the City of Cottonwood, Arizona, and the Arizona Supreme Court, to the accounting records of the City of Cottonwood, Arizona Municipal Court for the year ended June 30, 2007. This report is solely intended for filing with the Arizona Supreme Court. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures referenced below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are enumerated in the Guide for External Reviews by Auditors issued by the Arizona Supreme Court.

Our procedures disclosed no findings required to be reported herein.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the Court's compliance with Minimum Accounting Standards issued by the Arizona Supreme Court. Accordingly, we do not express such an opinion. This report only relates to the accounts and items specified above and does not extend to any financial statements of the City of Cottonwood, Arizona taken as a whole. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the City of Cottonwood, Arizona, and the Arizona Supreme Court, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Cronstrom, Osuch + Company, P.C.
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May 27, 2008