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ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION

ANNUAL REPORT

Of

Company Name: Michael's Ranch Water Users' Association
1 Michaels Ranch Dr.

Mailing Address: Sedona AZ
86336

Docket No.: W-02624A
For the Year Ended: 12/31/2024

WATER UTILITY

To

Arizona Corporation Commission

Due on April 15th

Email: Util-Compliance@azcc.gov, mail or deliver the completed Annual Report to:
Arizona Corporation Commission
Compliance Section - Utilities Division
1200 West Washington Street
Phoenix, Arizona 85007

Application Type: Original Filing
Application Date: 3/20/2025

ARIZONA CORPORATION COMMISSION
WATER UTILITY ANNUAL REPORT
Michael's Ranch Water Users' Association
A Class ☒ Utility

For the Calendar Year Ended: 12/31/2024

Primary Address:

1 Michael's Ranch Dr			
City:	Sedona	State:	Arizona
Zip Code:	86336		

Telephone Number:

928-203-2254

Date of Original Organization of Utility:

7/15/1991

Person to whom correspondence should be addressed concerning this report:

Name:

Nancy Ruby

Telephone No. :

928-204-2824

Address:

270 Chrysona Lane			
City:	Sedona	State:	Arizona
Zip Code:	86336		

Email:

nancyruby@gmail.com

On-Site Manager
Name:

Henry McVittie

Telephone No. :

928-282-1136

Address:

2199 Liough Dr.			
City:	Clarkdale	State:	Arizona
Zip Code:	86324		

Email:

hmacvittie@hotmail.com

Statutory Agent
Name:

Red Rock Accounting Group LLC

Telephone No. :

928-634-465

Address:

1290 South State Route 260			
City:	Cottonwood	State:	Arizona
Zip Code:	86326		

Email:

chrysie@redrockazcpas.com

NA
Name:

NA

Telephone No. :

NA

Address:

NA			
City:	NA	State:	Arizona
Zip Code:	NA		

Email:

NA

NA
Name:

NA

Telephone No. :

NA

Address:

NA			
City:	NA	State:	Arizona
Zip Code:	NA		

Email:

NA

Ownership:

Association--Cooperative

Counties Served:

Yavapai

ARIZONA CORPORATION COMMISSION
WATER UTILITY ANNUAL REPORT
Michael's Ranch Water Users' Association

Important changes during the year

no	For those companies not subject to the affiliated interest rules, has there been a change in ownership or direct control during the year?
	If yes, please provide specific details in the box below.

no	Has the company been notified by any other regulatory authorities during the year, that they are out of compliance?
	If yes, please provide specific details in the box below.

Michael's Ranch Water Users' Association
Annual Report
Utility Plant in Service (Water)
12/31/2024

Utility Plant in Service (Water)							
Account No.	Description	Beginning Year Original Cost	Current Year Additions	Current Year Retirements	Adjusted Original Cost	Accumulated Depreciation	OCLD (OC less AD)
301	Organization	\$0	\$0	\$0	\$0	\$0	\$0
302	Franchises	0	\$0	\$0	0	\$0	0
303	Land and Land Rights	5,000	\$0	\$0	5,000	\$0	5,000
304	Structures and Improvements	29,558	\$0	\$0	29,558	\$29,558	0
305	Collecting & Improving Reservoirs	0	\$0	\$0	0	\$0	0
306	Lake, River, Canal Intakes	0	\$0	\$0	0	\$0	0
307	Wells and Springs	35,425	\$0	\$0	35,425	\$32,917	2,508
308	Infiltration Galleries	0	\$0	\$0	0	\$0	0
309	Supply Mains	0	\$0	\$0	0	\$0	0
310	Power Generation Equipment	21,508	\$0	\$0	21,508	\$12,365	9,143
311	Pumping Equipment	60,782	\$4,240	\$0	65,022	\$51,411	13,611
320	Water Treatment Equipment	0	\$0	\$0	0	\$0	0
320.1	Water Treatment Plants	14,620	\$217	\$0	14,837	\$177	14,660
320.2	Solution Chemical Feeders	546	\$0	\$0	546	\$546	0
320.3	Point-of-Use Treatment Devices	0	\$0	\$0	0	\$0	0
330	Distribution Reservoirs and Standpipes	0	\$0	\$0	0	\$0	0
330.1	Storage Tanks	82,380	\$0	\$0	82,380	\$31,320	51,060
330.2	Pressure Tanks	20,730	\$0	\$0	20,730	\$20,730	0
331	Transmission and Distribution Mains	84,668	\$2,230	\$0	86,898	\$58,794	28,104
333	Services	3,500	\$0	\$0	3,500	\$3,500	0
334	Meters and Meter Installations	8,619	\$0	\$0	8,619	\$6,226	2,393
335	Hydrants	1,400	\$0	\$0	1,400	\$1,344	56
336	Backflow Prevention Devices	0	\$0	\$0	0	\$0	0
339	Other Plant and Misc. Equipment	0	\$0	\$0	0	\$0	0
340	Office Furniture and Equipment	0	\$0	\$0	0	\$0	0
340.1	Computer & Software	0	\$0	\$0	0	\$0	0
341	Transportation Equipment	0	\$0	\$0	0	\$0	0
342	Stores Equipment	0	\$0	\$0	0	\$0	0
343	Tools, Shop and Garage Equipment	0	\$0	\$0	0	\$0	0
344	Laboratory Equipment	0	\$0	\$0	0	\$0	0
345	Power Operated Equipment	0	\$0	\$0	0	\$0	0
346	Communication Equipment	0	\$0	\$0	0	\$0	0
347	Miscellaneous Equipment	0	\$0	\$0	0	\$0	0
348	Other Taneible Plant	0	\$0	\$0	0	\$0	0
	Totals	\$368,736	\$6,687	\$0	\$375,423	\$248,888	\$126,535

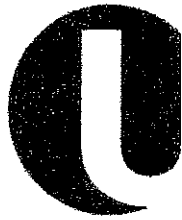
Michael's Ranch Water Users' Association
Annual Report
Depreciation Expense for the Current Year (Water)
12/31/2024

Depreciation Expense for the Current Year (Water)									
Account No.	Description	Beginning Year Original Cost	Current Year Additions	Current Year Retirements	Adjusted Original Cost	Fully Depreciated/Non- depreciable Plant	Depreciable Plant	Depreciation Percentages	Depreciation Expense
301	Organization	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
302	Franchises	0	0	0	0	0	0	0.00%	0
303	Land and Land Rights	5,000	0	0	5,000	5,000	0	0.00%	0
304	Structures and Improvements	29,558	0	0	29,558	29,558	0	3.33%	0
305	Collecting & Improving Reservoirs	0	0	0	0	0	0	2.22%	0
306	Lake, River, Canal Intakes	0	0	0	0	0	0	2.50%	0
307	Wells and Springs	35,425	0	0	35,425	32,785	2,640	3.33%	88
308	Infiltration Galleries	0	0	0	0	0	0	6.67%	0
309	Supply Mains	0	0	0	0	0	0	2.00%	0
310	Power Generation Equipment	21,508	0	0	21,508	0	21,508	5.00%	1,075
311	Pumping Equipment	60,782	4,240	0	65,022	34,348	30,674	12.50%	3,569
320	Water Treatment Equipment	0	0	0	0	0	0	0.00%	0
320.1	Water Treatment Plants	14,620	217	0	14,837	0	14,837	3.33%	490
320.2	Solution Chemical Feeders	546	0	0	546	546	0	20.00%	0
320.3	Point-of-Use Treatment Devices	0	0	0	0	0	0	0.00%	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	0	0	0.00%	0
330.1	Storage Tanks	82,380	0	0	82,380	0	82,380	2.22%	1,829
330.2	Pressure Tanks	20,730	0	0	20,730	20,730	0	5.00%	0
331	Transmission and Distribution Mains	84,668	2,230	0	86,898	0	86,898	2.00%	1,716
333	Services	3,500	0	0	3,500	3,500	0	3.33%	0
334	Meters and Meter Installations	8,619	0	0	8,619	3,581	5,038	8.33%	420
335	Hydrants	1,400	0	0	1,400	0	1,400	2.00%	28
336	Backflow Prevention Devices	0	0	0	0	0	0	6.67%	0
339	Other Plant and Misc. Equipment	0	0	0	0	0	0	6.67%	0
340	Office Furniture and Equipment	0	0	0	0	0	0	6.67%	0
340.1	Computer & Software	0	0	0	0	0	0	20.00%	0
341	Transportation Equipment	0	0	0	0	0	0	20.00%	0
342	Stores Equipment	0	0	0	0	0	0	4.00%	0
343	Tools, Shop and Garage Equipment	0	0	0	0	0	0	5.00%	0
344	Laboratory Equipment	0	0	0	0	0	0	10.00%	0
345	Power Operated Equipment	0	0	0	0	0	0	5.00%	0
346	Communication Equipment	0	0	0	0	0	0	10.00%	0
347	Miscellaneous Equipment	0	0	0	0	0	0	10.00%	0
348	Other Tangible Plant	0	0	0	0	0	0	10.00%	0
	Subtotal	\$368,736	\$6,687	\$0	\$375,423	\$130,048	\$245,375		\$9,215

Contribution(s) in Aid of Construction (Gross) \$28,099
Less: Non Amortizable Contribution(s) 0
Fully Amortized Contribution(s) 0
Amortizable Contribution(s) \$28,099
Times: Proposed Amortization Rate 3.76%
Amortization of CIAC \$1,055

Less: Amortization of CIAC \$1,055

DEPRECIATION EXPENSE \$8,160



ULLMANN & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

4647 N. 32nd Street, Suite 220 • Phoenix, AZ 85018
Phone (602) 224-0166 • Fax (602) 224-6062 • www.ullmanncpa.com

To the Board of Directors of
Michael's Ranch Water Users' Association
Sedona, Arizona

Management is responsible for the accompanying financial statements of Michael's Ranch Water Users' Association (a corporation), which comprise the balance sheets as of December 31, 2024 and 2023, and the related water comparative income statements for the years then ended included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Arizona Corporation Commission, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The supplementary information contained in pages 2-5 and 9-17 of the prescribed form is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information contained in pages 2, 4-5, 10, and 16-17 was subject to our compilation engagement. We have not audited or reviewed this supplementary information. The supplementary information contained in pages 3, 9 and 11-15 was not subject to our compilation engagement. We do not express an opinion, a conclusion, nor provide any assurance on any supplementary information.

This report is intended solely for the information and use of Michael's Ranch Water Users' Association and the Arizona Corporation Commission, and is not intended to be and should not be used by anyone other than these specified parties.

Ullmann & Company

ULLMANN & COMPANY, P.C.
Certified Public Accountants

March 20, 2025

Michael's Ranch Water Users' Association
Annual Report
Balance Sheet Assets
12/31/2024

Balance Sheet Assets				
	Assets		Balance at Beginning of Year (2024)	Balance at End of Year (2024)
Account No.	Current and Accrued Assets			
131	Cash		\$26,798	\$24,080
134	Working Funds		0	0
135	Temporary Cash Investments		0	0
141	Customer Accounts Receivable		477	415
146	Notes Receivable from Associated Companies		0	0
151	Plant Material and Supplies		574	357
162	Prepayments		0	0
174	Miscellaneous Current and Accrued Assets		26,015	26,586
	Total Current and Accrued Assets		\$53,864	\$51,438
Account No.	Fixed Assets			
101	Utility Plant in Service*		\$368,600	\$375,423
103	Property Held for Future Use		0	0
105	Construction Work in Progress		0	0
108	Accumulated Depreciation (enter as negative)*		(236,047)	(248,888)
121	Non-Utility Property		0	0
122	Accumulated Depreciation - Non Utility		0	0
	Total Fixed Assets		\$132,553	\$126,535
	Total Assets		\$186,417	\$177,973

*Note these items feed automatically from AR3 UPIS Page 4

Michael's Ranch Water Users' Association
Annual Report
Balance Sheet Liabilities and Owners Equity

Balance Sheet Liabilities and Owners Equity				
	Liabilities		Balance at Beginning of Year (2024)	Balance at End of Year (2024)
Account No.	Current Liabilities			
231	Accounts Payable		\$258	\$0
232	Notes Payable (Current Portion)		4,015	4,136
234	Notes Payable to Associated Companies		0	0
235	Customer Deposits		2	2
236	Accrued Taxes		191	237
237	Accrued Interest		0	0
242	Miscellaneous Current and Accrued Liabilities		0	0
	Total Current Liabilities		\$4,466	\$4,375
	Long Term Debt			
224	Long Term Debt (Notes and Bonds)		\$44,199	\$38,646
	Deferred Credits			
251	Unamortized Premium on Debt		\$0	\$0
252	Advances in Aid of Construction		0	0
255	Accumulated Deferred Investment Tax Credits		0	0
271	Contributions in Aid of Construction		28,099	28,099
272	Less: Amortization of Contributions		(5,772)	(6,837)
281	Accumulated Deferred Income Tax		0	0
	Total Deferred Credits		\$22,327	\$21,262
	Total Liabilities		\$70,992	\$64,283
	Capital Accounts			
201	Common Stock Issued		\$0	\$0
211	Other Paid-In Capital		0	0
215	Retained Earnings		115,425	113,690
218	Proprietary Capital (Sole Props and Partnerships)		0	
	Total Capital		\$115,425	\$113,690
	Total Liabilities and Capital		\$186,417	\$177,973

Note: Total liabilities and Capital must match total assets for the beginning and end of the year!

Michael's Ranch Water Users' Association
Annual Report
Water Comparative Income Statement
12/31/2024

Water Comparative Income Statement			
Account No.	Calendar Year	Current Year 01/01/2024 - 12/31/2024	Last Year 01/01/2023 - 12/31/2023
	Operating Revenue		
461	Metered Water Revenue	\$41,730	\$35,641
460	Unmetered Water Revenue	0	0
462	Fire Protection Revenue	0	0
469	Guaranteed Revenues (Surcharges)	2,929	7,045
471	Miscellaneous Service Revenues	0	0
474	Other Water Revenue	302	239
	Total Revenues	\$44,961	\$42,925
	Operating Expenses		
601	Salaries and Wages	\$0	\$0
604	Employee Pensions and Benefits	0	0
610	Purchased Water	0	240
615	Purchased Power	5,777	4,702
618	Chemicals	0	0
620	Materials and Supplies	0	0
620.1	Repairs and Maintenance	6,415	6,279
620.2	Office Supplies and Expense	121	163
630	Contractual Services	0	0
631	Contractual Services - Engineering	0	0
632	Contractual Services - Accounting	7,606	6,300
633	Contractual Services - Legal	0	0
634	Contractual Services - Management Fees	4,785	4,560
635	Contractual Services - Water Testing	3,161	1,412
636	Contractual Services - Other	0	0
640	Rents	0	0
641	Rental of Building/Real Property	60	0
642	Rental of Equipment	0	0
650	Transportation Expenses	130	65
657	Insurance - General Liability	1,899	1,520
657.1	Insurance - Health and Life	0	0
665	Regulatory Commission Expense - Rate	0	0
670	Bad Debt Expense	0	79
675	Miscellaneous Expense	3,204	75
403	Depreciation Expense (From Schedule AR4)	8,160	8,644
408	Taxes Other Than Income	0	0
408.11	Property Taxes	1,118	1,040
409	Income Taxes	346	1,616
427.1	Customer Security Deposit Interest	0	0
	Total Operating Expenses	\$42,782	\$36,695
	Operating Income / (Loss)	\$2,179	\$6,230
	Other Income / (Expense)		
419	Interest and Dividend Income	\$200	\$111
421	Non-Utility Income	0	0
426	Miscellaneous Non-Utility (Expense)	0	0
427	Interest (Expense)	(1,501)	(1,621)
	Total Other Income / (Expense)	(\$1,301)	(\$1,510)
	Net Income / (Loss)	\$878	\$4,720

Michael's Ranch Water Users' Association
 Annual Report
 Full time equivalent employees
 12/31/2024

Full time equivalent employees

	Direct Company	Allocated	Outside service	Total
President	/	/	/	0.0
Vice-president	/	/	/	0.0
Manager	/	/	/	0.0
Engineering Staff	/	/	/	0.0
System Operator(s)	0	0	0	0.0
Meter reader	/	/	/	0.0
Customer Service	/	/	/	0.0
Accounting	/	/	/	0.0
Business Office	/	/	/	0.0
Rates Department	/	/	/	0.0
Administrative Staff	/	/	/	0.0
Other	/	/	/	0.0
Total	0.0	0.0	0.0	0.0

Michael's Ranch Water Users' Association
Annual Report
Supplemental Financial Data (Long-Term Debt)
12/31/2024

Supplemental Financial Data (Long-Term Debt)				
	Loan #1	Loan #2	Loan #3	Loan #4
Date Issued	1/24/2020	None	None	None
Source of Loan	WIFA	None	None	None
ACC Decision No.	77279	None	None	None
Reason for Loan	Improvements	None	None	None
Dollar Amt. Issued	\$65,220	None	None	None
Amount Outstanding	\$42,782	None	None	None
Date of Maturity	2/1/2035	None	None	None
Interest Rate	2.97%	None	None	None
Current Year Interest	\$1,501	None	None	None
Current Year Principal	\$5,432	None	None	None

Meter Deposit Balance at Test Year End:	\$0
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Meter Deposits Refunded During the Test Year:	\$0
---	-----

List all bonds, notes, loans, and other types of indebtedness in which the proceeds were used in the provision of public utility service. Indebtedness incurred for personal uses by the owner of the utility should not be listed. Input 0 or none if there is nothing to report for that cell.

Michael's Ranch Water Users' Association
Annual Report
Well and Water Usage
12/31/2024

[illegible]

Name of system water delivered to:	MICHAEL'S RANCH
ADWR PCC Number:	91-000661.0000
Source of water delivered to another system	N/A

Name of aystem water received from:	MICHAEL'S RANCH
ADWR PCC Number:	91-000661.0000
Source of water received	N/A
Well registry 55# (55-XXXXXX):	

Month	Water withdrawn (gallons)1	Water sold (gallons)2	Water delivered (sold) to other systems (gallons)3	Water received (purchased) from other systems (gallons)4	Estimated authorized use (gallons)5	Purchased Power Expense ⁶ (kWh)	Purchased Power (kWh)
January	167,700	160,970				363	2225
February	135,793	117,520				299	1815
March	155,214	146,620				311	1970
April	303,076	250,014				363	2048
May	234,160	235,510				355	1821
June	232,730	272,540				397	2016
July	374,500	350,420				333	2213
August	302,070	277,760				333	2411
September	304,070	288,130				363	2277
October	307,400	296,690				371	2467
November	202,410	219,520				323	2461
December	231,070	216,130				457	3460
Totals	0.00	0.00	0.00	0.00	0.00	\$0	0

If applicable, in the space below please provide a description for all un-metered water use along with amounts:

1 Water withdrawn - Total gallons of water withdrawn from pumped sources. 3027306
2 Water sold - Total gallons from customer meters, and other sales such as construction water. 3233660
3 Water delivered (sold) to other systems - Total gallons of water delivered to other systems. 0
4 Water received (purchased) from other systems - Total gallons of water purchased/received from other systems. 0
5 Estimated authorized use - Total estimated gallons from authorized metered or unmetered use. Authorized uses such as flushing (mains, services and hydrants) draining/cleaning tanks, process, construction fire fighting, etc. Non-authorized use (real losses) are service line breaks and leaks, water main breaks, meter inaccuracies and theft. 3027306
6 Enter the total purchased power costs for the power meters associated with this system. 4262
7 Enter the total purchased kWh used by the power meters associated with this system. 37834

Water Utility Plant Description

Name of the System:		MICHAELS RANCH
ADEQ Public Water System Number:	AZ0413109	
ADWR PCC Number:	91-000661.0000	

[illegible][illegible]

SERVICE LINES		
Material	Percent of system	Year installed
PVC	85%	1991
Copper	15%	1991

BOOSTER PUMPS		
Horsepower	GPM	Quantity
5	50	2
10	100	1

FIRE HYDRANTS	
Type	Quantity
Standard *	3
Other	1

STORAGE TANKS			
Capacity (gallons)	Material	Quantity	Year installed
75,000	steel	1	1991

PRESSURE/BLADDER TANKS			
Capacity (gallons)	Material	Quantity	Year installed
2,000	steel	1	1991

* A standard fire hydrant has two 2.5 inch hose connection nozzles with 7.5 threads per inch, and one 4.5 inch pumper connection nozzle with 4 threads per inch.

Water Utility Plant Description (Continued)

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:	Chlorinator pump 26 p.o.u. RO units
STRUCTURES:	Building for pump station Enclosed yard with gated & locked fence
OTHER:	1.5 hp compressor 360 rpm 60kw generator 500 gal. propane tank - rental

Michael's Ranch Water Users' Association
Annual Report
Customer and Other Information
12/31/2024

Customer and Other Information	
Name of the System:	MICHAELS RANCH
ADEQ Public Water System Number:	AZ0413109
ADWR PCC Number:	91-000661.0000

Month	Number of Customers				Other Non-Residential
	Single-Family	Multi-Family	Commercial	Turf/Irrigation	
January	26			1	
February	26			1	
March	26			1	
April	26			1	
May	26			1	
June	26			1	
July	26			1	
August	26			1	
September	26			1	
October	26			1	
November	26			1	
December	26			1	

If the system has fire hydrants, what is the fire flow requirements? GPM for hrs.

Does the system have chlorination treatment?

Does the Company have an ADWR Gallons Per Capita Per Day (GPCPD) requirement?

If yes, provide the GPCPD amount:

Is the Water Utility located in an ADWR Active Management Area (AMA)?
If yes, which AMA?

Describe any plans and estimated completion dates for any enlargements or improvements of this system.

Arsenic Treatment package plant - est. completion date: Dec. 2025

Michael's Ranch Water Users' Association
 Annual Report
 Utility Shutoffs / Disconnects
 12/31/2024

Utility Shutoffs / Disconnects	
Name of the System:	MICHAELS RANCH
ADEQ Public Water System Number:	AZ0413109
ADWR PCC Number:	91-000661.0000

Month	Termination without Notice R14-2-410.B	Termination with Notice R14-2- 410.C	Other
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
Total	0	0	0

Other (description):

Instructions: Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.

Michael's Ranch Water Users' Association
Annual Report
Property Taxes
12/31/2024

Property Taxes	
Amount of actual property taxes paid during Calendar Year 2024 was	\$1,118

If no property taxes paid, explain why.

N/A

Instructions: Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.

Michael's Ranch Water Users' Association
Annual Report
Verification and Certification (Taxes)
12/31/2024

Verification and Certification (Taxes)

Verification: State of Arizona I, the undersigned of the
(state name)

County of (county name):

Yavapai

Name (owner or official) title:

Nancy Ruby, Water Liaison

Company name:

Michael's Ranch Water Users' Association

DO SAY THAT THIS ANNUAL UTILITY PROPERTY TAX AND SALES TAX REPORT TO THE ARIZONA CORPORATION COMMISSION.

FOR THE YEAR ENDING:

12/31/2024

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

Certification:

I CERTIFY THAT ALL PROPERTY TAXES FOR SAID COMPANY ARE CURRENT AND PAID IN FULL.

I CERTIFY THAT ALL SALES TAXES FOR SAID COMPANY ARE CURRENT AND PAID IN FULL.

Nancy Ruby

signature of owner/official

928-204-2824

telephone no.