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CONSTABLE OF THE FIRST CITY COURT
CITY OF NEW ORLEANS
NEW ORLEANS, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2007

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Release Date: 06/10/08

CONSTABLE OF THE FIRST CITY COURT
CITY OF NEW ORLEANS
NEW ORLEANS, LOUISIANA

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**INDEPENDENT AUDITOR'S REPORT ON
GENERAL PURPOSE FINANCIAL STATEMENTS**

June 17, 1998

Constable of the First City Court
City of New Orleans
New Orleans, Louisiana

We have audited the accompanying general purpose financial statements of the Constable of the First City Court, City of New Orleans as of December 31, 1997. These general purpose financial statements are the responsibility of the management of the Constable's Office. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. The general purpose financial statements of the Constable of the First City Court, City of New Orleans as of December 31, 1996 were audited by other auditors whose report dated May 9, 1997 expressed an unqualified opinion on those statements.

We conducted our audit in accordance with generally accepted auditing standards and 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Constable of the First City Court, City of New Orleans as of December 31, 1997, and the results of its operations for the year ended December 31, 1997, in conformity with generally accepted accounting principles.

DUPLANTIER, HRAFMANN, HOGAN &
MAHER, LLP

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CONSTABLE OF THE FIRST CITY COURT
CITY OF NEW ORLEANS
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1987

ASSETS	GENERAL- FUND TYPE GENERAL	FUNDARY FUND TYPE SPECIAL	ACCOUNT	TOTALS	
			GENERAL	(MEMORANDUM ONLY)	
			FIXED ASSETS	1987	1986
Cash (Note 2)	\$ 116,216	\$ --	\$ --	\$ 116,216	\$ 82,668
Restricted cash (Note 2)	--	156,182	--	156,182	133,171
Certificates of deposit (Note 2)	180,814	--	--	180,814	282,151
Accrued interest receivable	5,048	--	--	5,048	583
Accounts receivable	5,875	--	--	5,875	--
Prepaid expenses	97	--	--	97	14,809
Fixed assets: (Note 3)					
Machinery and equipment	--	--	129,568	129,568	121,588
Automobiles	--	--	32,681	32,681	37,881
Office furniture and equipment	--	--	88,340	88,340	75,543
Office improvements	--	--	28,119	28,119	80,139
Accumulated depreciation	--	--	(122,147)	(122,147)	(128,884)
TOTAL ASSETS	\$ 372,084	\$ 156,182	\$ 29,421	\$ 557,608	\$ 444,861
LIABILITIES, EQUITY AND OTHER CREDITS					
LIABILITIES:					
Accounts payable	\$ 32,428	\$ --	\$ --	\$ 32,428	\$ 31,836
Payroll withholdings	2,580	--	--	2,580	2,544
Accrued payable from restricted cash	--	126,808	--	126,808	112,321
Total Liabilities	35,008	126,808	--	161,816	146,681
FUND EQUITY AND OTHER CREDITS:					
Investment in general					
fixed assets (Note 3)	--	--	29,421	29,421	12,213
Fund balances, reserved for subsequent years' expenditures (Note 4)	343,882	--	--	343,882	319,944
Total fund equity and other credits	343,882	--	29,421	373,303	332,157
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 372,084	\$ 126,808	\$ 29,421	\$ 535,119	\$ 478,838

See accompanying notes.

COMPTROLLER OF THE FIRST CITY COURT
CITY OF NEW ORLEANS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE GENERAL FUND (THE ONLY GOVERNMENTAL FUND TYPE)
FOR THE YEARS ENDED DECEMBER 31, 1997 AND 1996

	1997	1996
Revenues:		
User charges for services:		
fees	\$ 1,004,798	\$ 856,058
Commissions	399,881	384,966
Labor fees (Note 3)	33,380	39,875
	<u>1,438,059</u>	<u>1,280,899</u>
Interest	15,333	13,175
Other	34	(511)
Total revenues	<u>1,453,426</u>	<u>1,293,563</u>
Expenditures:		
Current general government:		
Salaries	806,825	786,851
Employee medical insurance	151,694	159,136
Payroll taxes	68,389	65,681
Labor cost (Note 3)	33,795	38,075
Professional fees	129,299	32,628
Accounting	50,837	54,348
Supplies	32,566	29,128
Radio communication	18,108	13,783
Telephone	12,896	10,545
Office supplies and services	64,380	48,386
Other operating expenditures	17,685	38,348
Capital outlay:		
Purchase of equipment	11,782	1,885
Total expenditures	<u>1,470,742</u>	<u>1,256,543</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(17,316)	(62,980)
Fund balance at beginning of year	<u>375,846</u>	<u>438,870</u>
FUND BALANCE AT END OF YEAR	<u>\$ 358,530</u>	<u>\$ 375,890</u>

See accompanying notes.

COMPTROLLER OF THE FIRST CITY COURT
 CITY OF NEW ORLEANS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 1992

	BUDGET	ACTUAL	VARIANCE EXCESSIVE (DEFICIENCY)
REVENUES:			
User charges for services:			
Fees	\$ 762,200	\$ 1,009,159	\$ 246,959
Commissions	288,800	328,840	40,040
Labor fees	38,500	33,148	(5,352)
	<u>1,079,500</u>	<u>1,371,147</u>	<u>291,647</u>
Interest	8,000	11,333	3,333
Other	(300)	14	314
Total revenues	<u>1,079,200</u>	<u>1,382,494</u>	<u>303,294</u>
EXPENDITURES:			
Current general government:			
Salaries	380,000	690,825	(310,825)
Employee medical insurance	190,000	191,894	1,894
Payroll taxes	83,518	88,388	(4,870)
Labor cost	38,500	33,153	5,347
Professional fees	35,800	129,244	(93,444)
Accounting	—	38,837	(38,837)
Gasoline	36,080	37,666	1,586
Radio communication	14,080	16,308	(2,228)
Telephones	11,500	12,685	(1,185)
Office supplies and services	29,800	64,189	(34,389)
Other operating expenditures	31,800	37,686	(5,886)
Capital outlays:			
Purchase of equipment	40,680	13,750	26,930
Total expenditures	<u>1,764,670</u>	<u>1,825,748</u>	<u>(61,078)</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(685,470)	(443,254)	
Fund balance at beginning of year	832,820	375,945	
FUND BALANCE AT END OF YEAR	\$ 147,350	\$ 132,691	

See accompanying notes.

CONSTABLE OF THE FIRST CITY COURT
CITY OF NEW ORLEANS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1992

ORGANIZATION

The Constable of the First City Court, City of New Orleans, was established by Sections 88 and 82 of Article 7 of the Louisiana Constitution of 1820 and retained by virtue of the revised provisions of Article 5, Section 15(A) of the Louisiana Constitution of 1874. Act No. 461 of the 1878 Louisiana Regular Session established a fund for the Office of Constable, First City Court, composed of all fees collected by the Constable as provided in Revised Statute 13:1158. The Constable pays from this fund all salaries, including his own and any other costs or expenses of any other nature whatsoever, including the purchase of office or other equipment, automobiles, or other necessities deemed proper by the Constable. In the event, fees and commissions authorized by R.S. 13:1158 exceed the necessary expenditures of the Constable in the efficient performance of his duties, the excess shall remain in the Constable's fund and may be expended by him in any succeeding year in which fees and commissions are insufficient to cover salaries and expenditures. However, in accordance with Louisiana Revised Statute 33:1737, at the end of each six-year term, the Constable is required to remit to the State Treasurer any remaining moneys in the Constable's fund in excess of one third of the amount of revenues of the last year of his term in office. The amount left in the Constable's fund shall be used as a revolving fund to assist in financing the operation of the Office and for purchasing equipment.

At the completion of the six-year term ending December 31, 1988, the provisions of Revised Statute 33:1737, allowed the Office of the Constable to retain all of its fund balance.

The Constable serves court pleadings, makes seizures, conducts sales, and performs other duties under orders of the First City Court. The First City Court has civil jurisdiction concurrent with the District Court in cases where the principal amount in dispute, or the value of property involved does not exceed \$20,000.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

REPORTING ENTITY

The Constable of the First City Court of the City of New Orleans, is the reporting entity. Although the Constable (an elected official) provides services to the residents of the City from offices provided by the City, the City of New Orleans does not report the office of the Constable as a component unit of the City since the Constable is not within the oversight of the City, is not included under the City Charter, and is not subject to financial or budgetary controls of the City. The Constable provides services of his office solely through user charges at rates within limitations set by the State Legislature.

The Constable is an elected official. Lambert C. Beissiers, III, the present Constable, was elected to a six-year term of office beginning on January 1, 1992. The former Constable William R. Betweiller, J.D.'s term ended December 31, 1986.

CONSTABLE OF THE FIRST CITY COURT
CITY OF NEW ORLEANS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1992

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

BASIS OF PRESENTATION:

The accounts of the Constable's office are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The Constable's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The fund categories, fund types and account groups presented in the financial statements are described as follows:

Governmental Funds:

Governmental Fund Type - The General Fund is used to record the general operations of the Office and any other items not required to be reported in other funds.

Fiduciary Fund Type - An Agency Fund is used to account for cash deposits held by the Constable for service users.

Account Groups:

General fixed assets account group is used to account for property and equipment of governmental funds.

The combined balance sheet of all fund types and account groups includes a total column that aggregates the balance sheets of the various fund types and account groups. The column is designated "summarized only" because the total is not comparable to a consolidation in that interfund transactions are not eliminated.

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with the General Fund is determined by its measurement focus. The General Fund is accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on its balance sheet. Its reported fund balance is considered a measure of "available spendable resources." The General Fund statement of revenues, expenditures, and changes in fund balance presents increases (revenues and other financing sources) and decreases (expenditures and other financial uses) in net current assets. Accordingly, it is said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in the General Fund operation (general fixed assets) are accounted for in the General Fund Asset Account Group, rather than in the General Fund. The accumulated depreciation recorded in the account group is offset by a decrease in the investment in general fixed assets. No depreciation has been provided in the General Fund. All fixed assets are valued at historical cost.

CONSTABLE OF THE FIRST CITY COURT
CITY OF NEW ORLEANS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

BASIS OF PRESENTATION: (Continued)

Long-term liabilities expected to be financed from the General Fund are accounted for in the General Long-Term Debt Account Group, net in the General Fund. There were no balances in the Long-Term Debt Account Group at December 31, 1997.

The two account groups are not "funds." They are concerned only with the measurement of results of operations.

Because of its spending measurement focus, expenditure recognition in the General Fund is limited to exclude amounts represented by encumbrance liabilities. Because they do not affect net current assets, such long-term amounts are not recognized as expenditures or liabilities in the General Fund. They instead are reported as liabilities in the General Long-Term Debt Account Group.

BASIS OF ACCOUNTING:

The General Fund of the governmental fund type uses a modified accrual basis of accounting. Revenues are recognized when available and measurable. The Constable considers accounts receivable as available if they are collected within 90 days after year-end. Expenditures are recorded when the liability is incurred.

USE OF ESTIMATES:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

BUDGETS:

The budget column on the statement of revenues, expenditures, and changes in fund balance, budget and actual for the General Fund represents the Constable's forecast of revenues and expenditures for 1997 made for planning and control purposes. Expenditures are not limited by the budget.

Encumbrances outstanding at year end, if material, are reported as reservations of fund balances because they do not constitute expenditures or liabilities. There were no material encumbrances outstanding at December 31, 1997.

CONSTABLE OF THE FIRST CITY COURT
CITY OF NEW ORLEANS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997

2. CASH AND CASH EQUIVALENTS:

CASH:

At December 31, 1997, the carrying amount of cash was \$304,337 and the bank balance was \$417,390 of which \$52,408 was uninsured and uncollateralized. The remaining balance of \$364,982 was covered by Federal Depository Insurance and collateralization with securities held by the banking institution in the Constable's name.

CASH EQUIVALENTS:

The Constable's office invests in certificates of deposit with a maturity of three months. These certificates of deposit are considered cash equivalents. The total balance as of December 31, 1997 is \$792,614 and is fully insured by FDIC insurance.

3. LABOR REVENUE AND LABOR EXPENSE:

Revenue is received by the office from landlords or attorneys to reimburse the office for the cost of labor to execute premises. All such revenue is in turn given to the deputies of the Constable who perform the service and the expense account equals the related revenue account.

4. VACTION AND SICK LEAVE:

Employees of the office are allowed to accumulate 10 days of vacation time and 30 days of sick leave during a calendar year. Vacation time not used by the end of the year is lost. Employees with unused sick leave at the end of the year are paid for that time in December.

6. GENERAL FIXED ASSETS IN 1992:

Changes in the general fixed assets account group are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Machinery and equipment	\$127,998	\$ 1,700	\$ --	\$129,398
Automobile	17,800	--	--	17,800
Office furniture and equipment	76,343	30,900	--	107,243
Office improvements	20,119	--	--	20,119
Accumulated depreciation	(289,008)	(35,000)	--	(324,147)
An addition of \$(35,000) was computed using the straight-line method over 5 or 10 years for substantially all fixed assets.				
	<u>\$ 127,998</u>	<u>\$ 32,600</u>	<u>\$ --</u>	<u>\$ 160,598</u>

CONSTABLE OF THE FIRST CITY COURT
CITY OF NEW ORLEANS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1987

6. RESERVED FUND BALANCE:

The use of the term "reserve" in describing fund balance indicates that a portion of the fund balance is not available in the next period or is legally restricted. The reserve fund balance of \$382,802 is legally restricted for use in the next year to fund the office if fees and commissions are insufficient to cover salaries and expenditures.

7. EXPENDITURES - ACTUAL AND BUDGET:

Actual expenditures exceeded budgeted expenditures as of December 31, 1987 by \$158,678.

8. RECLASSIFICATION:

Certain amounts in 1986 have been reclassified to conform with the 1987 presentation.

CONSTABLE OF THE FIRST CITY COURT
CITY OF NEW ORLEANS
NEW ORLEANS, LOUISIANA
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
FOR THE YEAR ENDED DECEMBER 31, 1998

June 17, 1998

Constable of the First City Court
City of New Orleans
New Orleans, Louisiana

We have audited the general purpose financial statements of the Constable of the First City Court, City of New Orleans, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 17, 1998. We conducted our audit in accordance with generally accepted auditing standards 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 Constable of the First City Court, City of New Orleans' general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards as described below.

During the course of the audit we noted six outstanding checks considered under Louisiana Revised Statute 9:150-9:199 as abandoned property under the Escheimed Property Law as follows:

- a. Outstanding checks due merchants over three years old in the amount \$2,098.38
- b. Outstanding checks from trust funds held by the court over one year old in the amount of \$40,318.55.

The law requires all outstanding checks owed to a vendor older than three years and outstanding checks held by a governmental agency for trust funds older than one year be reported and remitted annually to the Louisiana Department of Revenue. Noncompliance to this state statute could result in interest and penalties. Due to the complexity of trust funds held by the court, we recommend an attorney research the provisions of the law pertaining to those funds. All amounts due should be remitted to the Department of Revenue.

We noted immaterial instances of non-compliance that we have reported in a separate letter dated June 17, 1998.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the Constable of the First City Court, City of New Orleans' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Constable of the First City Court, City of New Orleans' ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described below.

Internal Control - Cash:

In testing of the cash receipts and payroll, it was discovered that a password is required to enter the cash receipts module (cash draw) and the payroll module. However, these passwords are common knowledge and do not expire. The organization has limited controls over these modules by requiring one to enter a specific command. These commands are known by select employees. The system should require a unique, confidential and date sensitive password to enter any module. Without this type of computer security, individuals can enter the system without the proper authority. We recommend that the office investigate the feasibility of providing password protection for these modules as well as all other accounting computer modules.

The cashier does not count the cash when the cash draw is closed for the day. The cash from the drawer is placed in a sealed envelope and given to the accountant/consultant if he is present or it is temporarily placed in an unsecured location if he is not present. However, the money is placed in the vault by 4:00 p.m. each day. If the accountant/consultant is available, the cash is counted by him, reconciled to the register printout and deposited either that day or the subsequent day. The cash should be counted by the cashier and reconciled to the register printout and subsequently counted and reconciled to the register printout by the accountant/consultant before deposit. The cash should always be kept in a secure location until it is deposited in the bank, i.e. always locked or in the vault. Implementing these procedures would strengthen controls in this area.

As a result of observation of the cash receipts cycle, it was discovered that a number of office personnel have access to the same cash drawer. Access to the cash drawer should be designated and limited to certain personnel known as cashiers. Each cashier should have their own cash drawer. It should be accessed only by that cashier and it should be kept in a secure location when the cashier is off duty. Implementing these procedures would provide additional controls over cash.

Internal Control - Payroll:

During the testing of the payroll system, the following weaknesses in controls were noted:

1. Sign-in sheets tested did not include all deputies, many deputies did not sign in or out and none of the sign-in sheets were signed by a supervisor.

- b. Timecards were deficient in the following areas:
1. hours were not totaled
 2. employees punched in and not punched out
 3. employees hand wrote time in or time out
 4. timecards were not used at all
 5. last names did not appear on timecards
- c. Timesheets did not include the employee's signature and/or a supervisor's signature nor are timesheets completed for each week by all employees required.
- d. Sick leave and vacation records were not properly maintained.

We recommend the Constable of the First City Court strictly enforce sign-in sheets for all deputies. This is a good control to ensure proper recording of attendance and tracking of vacation and sick leave. We also recommend the Constable of the First City Court review all timecards and timesheets for completeness, accuracy and existence on a weekly basis. This also would ensure proper recording of attendance and assist in tracking vacation and sick leave.

Currently, all employee pay rates are kept on the payroll computer system. Employee personnel files do not contain documentation on approved rates. In addition, there is no documentation of evaluations. We recommend that all pay rates and approval of rate increases and staff evaluations be documented and retained in employee personnel files.

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. 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. However, of the reportable conditions described above, we consider the payroll conditions to be material weaknesses.

We noted other matters involving the internal control over financial reporting that we have reported to management in a separate letter dated June 17, 2008.

This report is intended for the information of the Constable of First City Court, City of New Orleans, management and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

DEWENTRIES, HOSPERSH, HOGAN &
HARRIS, LLP

CARRISSE & MOORE, LLP

Dewentries, Hospers, Hogan & Harris LLP

Carrisse & Moore