



**DEBRA K. DAVENPORT, CPA**  
AUDITOR GENERAL

**STATE OF ARIZONA**  
OFFICE OF THE  
**AUDITOR GENERAL**

**MELANIE M. CHESNEY**  
DEPUTY AUDITOR GENERAL

August 11, 2010

Governing Board  
J. O. Combs Unified School District No. 44  
301 East Combs Road  
San Tan Valley, AZ 85140

Members of the Board:

We have received the District's audit reports and Uniform System of Financial Records Compliance Questionnaire for the year ended June 30, 2009. Therefore, the District has met the report submission requirements for that year.

If you have questions concerning this matter, please call me at (602) 553-0333.

Sincerely,

Michael G. Stelpstra, CPA  
Accounting Services Manager

cc: Ms. Gayle Blanchard, Superintendent  
J. O. Combs Unified School District No. 44  
The Honorable Orlenda Roberts, Pinal County School Superintendent  
Ms. Vicki G. Salazar, Associate Superintendent for Business and Finance  
Arizona Department of Education