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INDEPENDENT ACCOUNTANTS' REPORT

The Auditor General of the State of Arizona
The Board of Supervisors of
Yuma County, Arizona

We have examined Yuma County, Arizona's (County) compliance as to whether highway user revenue fund monies received by the County pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2, and any other dedicated state transportation revenues received by the County, were used solely for authorized transportation purposes during the year ended June 30, 2008. Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on Yuma County, Arizona's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, Yuma County, Arizona complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2008.

This report is intended solely for the information and use of the members of the Arizona State Legislature, Board of Supervisors, and management and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

HEINFELD, MEECH & CO., P.C.
Certified Public Accountants

October 31, 2008