

Independent Auditor's Report

To the Executive Committee  
AFGE Local 2505, District #9

I have audited the provided 2007 financial records and financial statement of AFGE Local 2505, District #9. These financial records are the responsibility of the Local's management. My responsibility is to express an opinion of these financial records based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well evaluating the overall financial records presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statement referred to above present fairly, in all material respects, the financial position of AFGE Local 2505, District #9 as of December 31, 2007, and the results of its operations in conformity with generally accepted accounting principles.

*Don Willey, CPA*  
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