

CRABTREE & ASSOCIATES, CPAs
A LIMITED LIABILITY PARTNERSHIP

ROLAND H. CRABTREE (1917-1990)



The CPA Never Underestimate The Value SM

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February 26, 2007

Beaumont Basin Watermaster
Office of the Watermaster Secretary
c/o Yucaipa Valley Water District
PO Box 730
Yucaipa, CA 92399

We have examined Beaumont Basin Watermaster's compliance of all assessments and expenditures during the period of July 1, 2005 through June 30, 2006. Management is responsible for Beaumont Basin Watermaster's compliance with those requirements. Our responsibility is to express an opinion on Beaumont Basin Watermaster'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 Beaumont Basin Watermaster'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 legal determination on Beaumont Basin Watermaster's compliance with specified requirements.

In our opinion, Beaumont Basin Watermaster complied, in all material respects, with the aforementioned requirements during the period July 1, 2005 through June 30, 2006.

This report is solely intended for the information and the use of the audit committee, management, and is not intended to be and should not be used by anyone other than these specified parties.

Crabtree & Associates, CPAs

Certified Public Accountants