

Travis Hickey, CPA

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34590 County Line Road  
Suite 3  
Yucaipa, CA 92399

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

Ph: (909) 795-9681  
Fax: (909) 583-0055  
E-mail: Travis@hickey-cpa.com

We have examined Beaumont Basin Watermaster's compliance of all assessments and expenditures with the Rules and Regulations of the Beaumont Basin Watermaster during the period of July 1, 2006 through June 30, 2007. Management is responsible for Beaumont Watermaster's compliance with those requirements. Our responsibility is to express an opinion on Beaumont Basin Watermaster's compliance with the Rules and Regulations of the Beaumont Basin Watermaster 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 these 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, 2006 through June 30, 2007.

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

*Travis Hickey, CPA*

Yucaipa, California  
December 18, 2007