

ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION

ANNUAL REPORT MAILING LABEL – MAKE CHANGES AS NECESSARY

W-02442A
CP Water Company, Inc.
c/o Global Water
21410 N. 19th Ave. Ste. 201
Phoenix, AZ 85027

RECEIVED
APR 16 2014
ACC UTILITIES DIRECTOR

ANNUAL REPORT
Water

FOR YEAR ENDING

12	31	2013
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FOR COMMISSION USE

ANN 04	13
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4-23-14

COMPANY INFORMATION

Company Name (Business Name) CP Water Company, Inc.

Mailing Address 21410 N. 19th Ave., Ste. 201

(Street)

Phoenix

(City)

AZ

(State)

85027

(Zip)

623-580-9600

Telephone No. (Include Area Code)

623-580-9659

Fax No. (Include Area Code)

NA

Cell No. (Include Area Code)

Email Address ron.fleming@gwresources.com

Local Office Mailing Address Same as above

(Street)

(City)

(State)

(Zip)

Local Office Telephone No. (Include Area Code)

Fax No. (Include Area Code)

Cell No. (Include Area Code)

Email Address _____

MANAGEMENT INFORMATION

Regulatory Contact: Joanne Ellsworth

Management Contact: Ron Fleming President

(Name)

(Title)

21410 N. 19th Ave. Ste. 201

(Street)

Phoenix

(City)

AZ

(State)

85027

(Zip)

623-580-9600

Telephone No. (Include Area Code)

623-580-9659

Fax No. (Include Area Code)

602-550-2717

Cell No. (Include Area Code)

Email Address ron.fleming@gwresources.com

On Site Manager: Jon Corwin, General Manager

(Name)

22590 North Powers Parkway

(Street)

Maricopa

(City)

AZ

(State)

85238

(Zip)

520-233-2906

Telephone No. (Include Area Code)

520-568-6367

Fax No. (Include Area Code)

602-885-2791

Cell No. (Include Area Code)

Email Address jon.corwin@gwresources.com

Statutory Agent: Cindy M. Bowers
(Name)

21410 N. 19th Avenue, Suite 201 Phoenix AZ 85027
(Street) (City) (State) (Zip)

623-580-9600 623-580-9659
Telephone No. (Include Area Code) Fax No. (Include Area Code) Cell No. (Include Area Code)

Attorney: Timothy J. Sabo, Roshka DeWulf & Patten, PLC
(Name)

400 East Van Buren, Ste. 800 Phoenix AZ 85004
(Street) (City) (State) (Zip)

602-256-6100 602-256-6800
Telephone No. (Include Area Code) Fax No. (Include Area Code) Cell No. (Include Area Code)

Email Address tsabo@rdp-law.com

OWNERSHIP INFORMATION

Check the following box that applies to your company:

- | | |
|---|--|
| <input type="checkbox"/> Sole Proprietor (S) | <input checked="" type="checkbox"/> C Corporation (C) (Other than Association/Co-op) |
| <input type="checkbox"/> Partnership (P) | <input type="checkbox"/> Subchapter S Corporation (Z) |
| <input type="checkbox"/> Bankruptcy (B) | <input type="checkbox"/> Association/Co-op (A) |
| <input type="checkbox"/> Receivership (R) | <input type="checkbox"/> Limited Liability Company |
| <input type="checkbox"/> Other (Describe) _____ | |

COUNTIES SERVED

Check the box below for the county/ies in which you are certificated to provide service:

- | | | |
|-------------------------------------|-----------------------------------|---|
| <input type="checkbox"/> APACHE | <input type="checkbox"/> COCHISE | <input type="checkbox"/> COCONINO |
| <input type="checkbox"/> GILA | <input type="checkbox"/> GRAHAM | <input type="checkbox"/> GREENLEE |
| <input type="checkbox"/> LA PAZ | <input type="checkbox"/> MARICOPA | <input type="checkbox"/> MOHAVE |
| <input type="checkbox"/> NAVAJO | <input type="checkbox"/> PIMA | <input checked="" type="checkbox"/> PINAL |
| <input type="checkbox"/> SANTA CRUZ | <input type="checkbox"/> YAVAPAI | <input type="checkbox"/> YUMA |
| <input type="checkbox"/> STATEWIDE | | |

COMPANY NAME: CP WATER COMPANY, INC.

UTILITY PLANT IN SERVICE

Acct. No.	DESCRIPTION	Original Cost (OC)	Accumulated Depreciation (AD)	O.C.L.D. (OC less AD)
301	Organization	0	0	0
302	Franchises	0	0	0
303	Land and Land Rights	0	0	0
304	Structures and Improvements	0	0	0
307	Wells and Springs	0	0	0
311	Pumping Equipment	0	0	0
320	Water Treatment Equipment	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0
331	Transmission and Distribution Mains	0	0	0
333	Services	0	0	0
334	Meters and Meter Installations	0	0	0
335	Hydrants	0	0	0
336	Backflow Prevention Devices	0	0	0
339	Other Plant and Misc. Equipment	0	0	0
340	Office Furniture and Equipment	0	0	0
341	Transportation Equipment	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0
344	Laboratory Equipment	0	0	0
345	Power Operated Equipment	0	0	0
346	Communication Equipment	0	0	0
347	Miscellaneous Equipment	0	0	0
348	Other Tangible Plant	0	0	0
	TOTALS	\$0	\$0	\$0

This amount goes on the Balance Sheet Acct. No. 108 

COMPANY NAME: CP WATER COMPANY, INC.

CALCULATION OF DEPRECIATION EXPENSE FOR CURRENT YEAR

Acct. No.	DESCRIPTION	Original Cost (1)	Depreciation Percentage (2)	Depreciation Expense (1x2)
301	Organization	0	0%	0
302	Franchises	0	0%	0
303	Land and Land Rights	0	0%	0
304	Structures and Improvements	0	0%	0
307	Wells and Springs	0	0%	0
311	Pumping Equipment	0	0%	0
320	Water Treatment Equipment	0	0%	0
330	Distribution Reservoirs and Standpipes	0	0%	0
331	Transmission and Distribution Mains	0	0%	0
333	Services	0	0%	0
334	Meters and Meter Installations	0	0%	0
335	Hydrants	0	0%	0
336	Backflow Prevention Devices	0	0%	0
339	Other Plant and Misc. Equipment	0	0%	0
340	Office Furniture and Equipment	0	0%	0
341	Transportation Equipment	0	0%	0
343	Tools, Shop and Garage Equipment	0	0%	0
344	Laboratory Equipment	0	0%	0
345	Power Operated Equipment	0	0%	0
346	Communication Equipment	0	0%	0
347	Miscellaneous Equipment	0	0%	0
348	Other Tangible Plant	0	0%	0
	TOTALS	\$0		\$0

This amount goes on the Comparative Statement of Income and Expense Acct. No. 403.



BALANCE SHEET

Acct No.		BALANCE AT BEGINNING OF YEAR	BALANCE AT END OF YEAR
	ASSETS		
	CURRENT AND ACCRUED ASSETS		
131	Cash	\$0	\$0
134	Working Funds	0	0
135	Temporary Cash Investments	0	0
141	Customer Accounts Receivable	240	105
143	Accumulated Provision for Uncollectible Accounts	(93)	(3)
146	Notes/Receivables from Associated Companies	0	0
151	Plant Material and Supplies	0	0
162	Prepayments	0	0
174	Miscellaneous Current and Accrued Assets	0	0
	TOTAL CURRENT AND ACCRUED ASSETS	\$147	\$102
	FIXED ASSETS		
101	Utility Plant in Service	\$0	\$0
103	Property Held for Future Use	0	0
105	Construction Work in Progress	165	165
108	Accumulated Depreciation – Utility Plant	0	0
121	Non-Utility Property	0	0
122	Accumulated Depreciation – Non Utility	0	0
	TOTAL FIXED ASSETS	\$165	\$165
	OTHER ASSETS		
114	Utility Plant Acquisition Adjustments	1,532,458	1,532,458
181	Unamortized Debt Discount & Expense	0	0
190	Accumulated Deferred Income Taxes	0	0
	TOTAL OTHER ASSETS	\$1,532,458	\$1,532,458
	TOTAL ASSETS	\$1,532,770	\$1,532,725

NOTE: The Assets on this page should be equal to **Total Liabilities and Capital** on the following page.

BALANCE SHEET (CONTINUED)

Acct. No.		BALANCE AT BEGINNING OF YEAR	BALANCE AT END OF YEAR
	LIABILITIES		
	CURRENT LIABILITIES		
231	Accounts Payable	\$1,469	373
232	Notes Payable (Current Portion)	0	0
234	Notes/Accounts Payable to Associated Companies	0	0
235	Customer Deposits	20	20
236	Accrued Taxes	13	(34)
237	Accrued Interest	1	0
241	Miscellaneous Current and Accrued Liabilities	12	0
	TOTAL CURRENT LIABILITIES	\$1,515	\$359
	LONG-TERM DEBT (Over 12 Months)		
224	Long-Term Notes and Bonds	\$0	\$0
	DEFERRED CREDITS		
251	Unamortized Premium on Debt	\$0	\$0
252	Advances in Aid of Construction	0	0
255	Accumulated Deferred Investment Tax Credits	0	0
271	Contributions in Aid of Construction	0	0
272	Less: Amortization of Contributions	0	0
281	Accumulated Deferred Income Tax	589,396	589,396
	TOTAL DEFERRED CREDITS	\$589,396	\$589,396
	TOTAL LIABILITIES	\$590,911	\$589,755
	CAPITAL ACCOUNTS		
201	Common Stock Issued	\$0	\$0
211	Paid in Capital in Excess of Par Value	968,073	974,490
215	Retained Earnings	(26,214)	(31,520)
218	Proprietary Capital (Sole Props and Partnerships)		
	TOTAL CAPITAL	\$911,859	\$942,970
	TOTAL LIABILITIES AND CAPITAL	\$1,532,770	\$1,532,725

COMPARATIVE STATEMENT OF INCOME AND EXPENSE

Acct. No.	OPERATING REVENUES	PRIOR YEAR	CURRENT YEAR
461	Metered Water Revenue	\$1,339	1,375
460	Unmetered Water Revenue	0	0
474	Other Water Revenues	15	20
	TOTAL REVENUES	\$1,354	\$1,395
	OPERATING EXPENSES		
601	Salaries and Wages	\$0	\$0
610	Purchased Water	4,651	5,276
615	Purchased Power	0	0
618	Chemicals	0	0
620	Materials and Supplies	(15)	105
621	Office Supplies and Expense	0	0
633	Contractual Services – Legal	0	70
635	Contractual Services – Testing	373	364
636	Contractual Services – Other	1,424	630
641	Rents	0	0
650	Transportation Expenses	0	0
657	Insurance – General Liability	0	0
659	Insurance - Health and Life	0	0
667	Regulatory Commission Expense – Other	81	0
675	Miscellaneous Expense	15	0
403	Depreciation Expense	0	0
408	Taxes Other Than Income	0	0
408.11	Property Taxes	0	263
670	Bad Debt Expense	73	(8)
409	Income Tax	(692)	0
	TOTAL OPERATING EXPENSES	\$5,910	\$6,700
	OPERATING INCOME/(LOSS)	(\$4,556)	(\$5,305)
	OTHER INCOME/(EXPENSE)		
419	Interest and Dividend Income	\$0	\$0
421	Non-Utility Income	0	0
426	Miscellaneous Non-Utility Expenses	0	0
427	Interest Expense	(1)	(1)
	TOTAL OTHER INCOME/(EXPENSE)	(\$1)	(\$1)
	NET INCOME/(LOSS)	(\$4,557)	(\$5,306)

SUPPLEMENTAL FINANCIAL DATA
Long-Term Debt

	LOAN #1	LOAN #2	LOAN #3	LOAN #4
Date Issued				
Source of Loan				
ACC Decision No.				
Reason for Loan				
Dollar Amount Issued	\$	\$	\$	\$
Amount Outstanding	\$	\$	\$	\$
Date of Maturity				
Interest Rate	%	%	%	%
Current Year Interest	\$	\$	\$	\$
Current Year Principle	\$	\$	\$	\$

Meter Deposit Balance at Test Year End \$20

Meter Deposits Refunded During the Test Year \$0

COMPANY NAME: CP WATER COMPANY, INC.

Name of System: CP Water **ADEQ Public Water System Number: 11-151**

WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number*	Pump Horsepower	Pump Yield (gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (inches)	Year Drilled

* Arizona Department of Water Resources Identification Number

OTHER WATER SOURCES

Name or Description	Capacity (gpm)	Gallons Purchased or Obtained (in thousands)
Arizona Water Company Supplied		2,345

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity

COMPANY NAME: CP WATER COMPANY, INC.

Name of System: CP Water

ADEQ Public Water System Number: 11-151

WATER COMPANY PLANT DESCRIPTION (CONTINUED)

MAINS

Size (in inches)	Material	Length (in feet)
2	PVC	12,274

CUSTOMER METERS

Size (in inches)	Quantity
5/8"	15

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:

STRUCTURES:

OTHER:

COMPANY NAME: CP WATER COMPANY, INC.

Name of System: CP Water

ADEQ Public Water System Number: 11-151

WATER USE DATA SHEET BY MONTH FOR CALENDAR YEAR 2013

MONTH	NUMBER OF CUSTOMERS	GALLONS SOLD (Thousands)	GALLONS PUMPED (Thousands)	GALLONS PURCHASED (Thousands)
JANUARY	12	123		78.6
FEBRUARY	12	73		84.5
MARCH	12	87		134
APRIL	12	139		197.4
MAY	12	193		258.3
JUNE	12	244		251
JULY	12	238		227.3
AUGUST	12	296		608.4
SEPTEMBER	12	215		155.7
OCTOBER	12	139		177.8
NOVEMBER	12	141		88.1
DECEMBER	12	88		83.9
TOTALS →		1,975		2,345

What is the level of arsenic for each well on your system? N/A mg/l
(If more than one well, please list each separately.)

If system has fire hydrants, what is the fire flow requirement? GPM for hrs

If system has chlorination treatment, does this treatment system chlorinate continuously?
 Yes No: Water purchased from Arizona Water Co.

Is the Water Utility located in an ADWR Active Management Area (AMA)?
 Yes No

Does the Company have an ADWR Gallons Per Capita Per Day (GPCPD) requirement?
 Yes No

If yes, provide the GPCPD amount: _____

Note: If you are filing for more than one system, please provide separate data sheets for each system.

COMPANY NAME: CP WATER COMPANY, INC.

Name of System: CP Water

ADEQ Public Water System Number: 11-151

UTILITY SHUTOFFS / DISCONNECTS

MONTH	Termination without Notice R14-2-410.B	Termination with Notice R14-2-410.C	OTHER
JANUARY	0	0	
FEBRUARY	0	0	
MARCH	0	0	
APRIL	0	0	
MAY	0	0	
JUNE	0	0	
JULY	0	0	
AUGUST	0	0	
SEPTEMBER	0	0	
OCTOBER	0	0	
NOVEMBER	0	0	
DECEMBER	0	0	
TOTALS →	0	0	

OTHER (description):

**COMPANY NAME: CP WATER COMPANY, INC.
YEAR ENDING 12/31/2013**

PROPERTY TAXES

Amount of actual property taxes paid during Calendar Year 2013 was: \$133.93

Attach to this annual report proof (e.g. property tax bills stamped "paid in full" or copies of cancelled checks for property tax payments) of any and all property taxes paid during the calendar year.

If no property taxes paid, explain why. _____

**VERIFICATION
AND
SWORN STATEMENT
Taxes**

RECEIVED

VERIFICATION

'APR 16 2014

STATE OF ARIZONA

COUNTY OF MARICOPA

ACC UTILITIES DIRECTOR

I, THE UNDERSIGNED

RON FLEMING, PRESIDENT

OF THE

CP WATER COMPANY, INC.

DO SAY THAT THIS ANNUAL UTILITY PROPERTY TAX AND SALES TAX REPORT TO THE ARIZONA CORPORATION COMMISSION

FOR THE YEAR ENDING

MONTH	DAY	YEAR
12	31	2013

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

SWORN STATEMENT

I HEREBY ATTEST THAT ALL PROPERTY TAXES FOR SAID COMPANY ARE CURRENT AND PAID IN FULL.

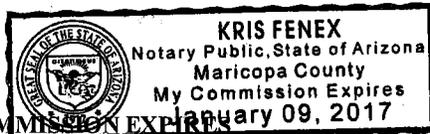
I HEREBY ATTEST THAT ALL SALES TAXES FOR SAID COMPANY ARE CURRENT AND PAID IN FULL.

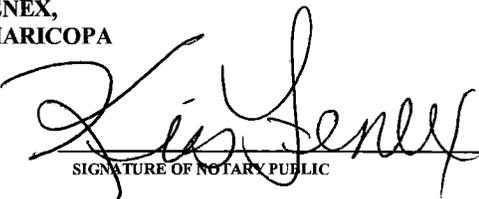


SIGNATURE OF OWNER OR OFFICIAL
623-580-9600

TELEPHONE NUMBER

SUBSCRIBED AND SWORN TO BEFORE ME, KRIS FENEX,
A NOTARY PUBLIC IN AND FOR THE COUNTY OF MARICOPA
THIS 15th DAY OF APRIL, 2014.





SIGNATURE OF NOTARY PUBLIC

MY COMMISSION EXPIRES

**COMPANY NAME: CP WATER COMPANY, INC.
YEAR ENDING 12/31/2013**

INCOME TAXES

For this reporting period, provide the following:

Federal Taxable Income Reported	<u>\$(5,306)</u>
Estimated or Actual Federal Tax Liability	<u>\$(6,886)</u>

State Taxable Income Reported	<u>\$(5,306)</u>
Estimated or Actual State Tax Liability	<u>\$(873)</u>

Amount of Grossed-Up Contributions/Advances:

Amount of Contributions/Advances	<u>\$0</u>
Amount of Gross-Up Tax Collected	<u>\$0</u>
Total Grossed-Up Contributions/Advances	<u>\$0</u>

Decision No. 55774 states, in part, that the utility will refund any excess gross-up funds collected at the close of the tax year when tax returns are completed. Pursuant to this Decision, if gross-up tax refunds are due to any Payer or if any gross-up tax refunds have already been made, attach the following information by Payer: name and amount of contribution/advance, the amount of gross-up tax collected, the amount of refund due to each Payer, and the date the Utility expects to make or has made the refund to the Payer.

CERTIFICATION

The undersigned hereby certifies that the Utility has refunded to Payers all gross-up tax refunds reported in the prior year's annual report. This certification is to be signed by the President or Chief Executive Officer, if a corporation; the managing general partner, if a partnership; the managing member, if a limited liability company or the sole proprietor, if a sole proprietorship.



SIGNATURE

April 15, 2014

DATE

Ron Fleming

PRINTED NAME

President

TITLE

**VERIFICATION
AND
SWORN STATEMENT
Intrastate Revenues Only**

RECEIVED

APR 16 2014

VERIFICATION

ACC UTILITIES DIRECTOR

STATE OF ARIZONA COUNTY OF MARICOPA
I, THE UNDERSIGNED RON FLEMING, PRESIDENT
OF THE CP WATER COMPANY, INC.

DO SAY THAT THIS ANNUAL UTILITY REPORT TO THE ARIZONA CORPORATION COMMISSION

FOR THE YEAR ENDING

MONTH	DAY	YEAR
12	31	2013

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

SWORN STATEMENT

IN ACCORDANCE WITH THE REQUIREMENT OF TITLE 40, ARTICLE 8, SECTION 40-401, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS DURING CALENDAR YEAR 2013 WAS:

Arizona Intrastate Gross Operating Revenues Only (\$)

\$1520 _____

**(THE AMOUNT IN BOX ABOVE
INCLUDES \$ 125 _____
IN SALES TAXES BILLED, OR COLLECTED)**

****REVENUE REPORTED ON THIS PAGE MUST INCLUDE SALES TAXES BILLED OR COLLECTED. IF FOR ANY OTHER REASON, THE REVENUE REPORTED ABOVE DOES NOT AGREE WITH TOTAL OPERATING REVENUES ELSEWHERE REPORTED, ATTACH THOSE STATEMENTS THAT RECONCILE THE DIFFERENCE. (EXPLAIN IN DETAIL)**



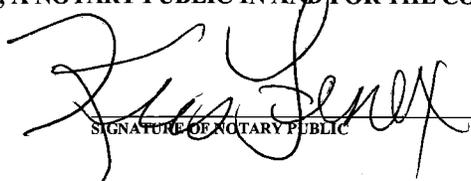
SIGNATURE OF OWNER OR OFFICIAL
623-580-9600

TELEPHONE NUMBER

SUBSCRIBED AND SWORN TO BEFORE ME, KRIS FENEX, A NOTARY PUBLIC IN AND FOR THE COUNTY OF MARICOPA THIS 15th DAY OF APRIL, 2014.

MY COMMISSION EXPIRES **KRIS FENEX**
Notary Public, State of Arizona
Maricopa County
My Commission Expires
January 09, 2017





SIGNATURE OF NOTARY PUBLIC

**VERIFICATION
AND
SWORN STATEMENT
RESIDENTIAL REVENUE
Intrastate Revenues Only**

RECEIVED
APR 16 2014
ACC UTILITIES DIRECTOR

VERIFICATION

STATE OF ARIZONA COUNTY OF MARICOPA
I, THE UNDERSIGNED RON FLEMING, PRESIDENT
OF THE CP WATER COMPANY, INC.

DO SAY THAT THIS ANNUAL UTILITY REPORT TO THE ARIZONA CORPORATION COMMISSION

FOR THE YEAR ENDING

MONTH	DAY	YEAR
12	31	2013

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

SWORN STATEMENT

IN ACCORDANCE WITH THE REQUIREMENTS OF TITLE 40, ARTICLE 8, SECTION 40-401.01, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS RECEIVED FROM RESIDENTIAL CUSTOMERS DURING CALENDAR YEAR 2013 WAS:

ARIZONA INTRASTATE GROSS OPERATING REVENUES \$1520

THE AMOUNT IN BOX AT LEFT
INCLUDES \$125
IN SALES TAXES BILLED, OR COLLECTED)

***RESIDENTIAL REVENUE REPORTED ON THIS PAGE
MUST INCLUDE SALES TAXES BILLED.**


SIGNATURE OF OWNER OR OFFICIAL

623-580-9600
TELEPHONE NUMBER

SUBSCRIBED AND SWORN TO BEFORE ME, KRIS FENEX,
A NOTARY PUBLIC IN AND FOR THE COUNTY OF MARICOPA
THIS 15th DAY OF APRIL, 2014.


SIGNATURE OF NOTARY PUBLIC

 KRIS FENEX Notary Public, State of Arizona Maricopa County My Commission Expires January 09, 2017
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MY COMMISSION EXPIRES