

NC DEPARTMENT OF STATE TREASURER
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FACSIMILE TRANSMITTAL SHEET

To: Phillip E. Church, CPA
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Phone: 828-433-1226
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CC: Rick Shreve, Finance Officer
BLACK MOUNTAIN
Phone: 828-419-9300
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From: State and Local Government Finance Division
Phone: 919-807-2381
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RE: Audited Financial Statements of BLACK MOUNTAIN for the fiscal year of 2010

(fiscal year 2010 includes years ending June 30, 2010 to March 31, 2011)

Total one page.

Notes:

The audited financial statements for the governmental unit named above have been reviewed by our staff as of the date indicated below. At this time, staff has approved the presentation of the audit content and compliance reports, if applicable. Please note that governmental units issuing General Obligation (GO) bonds within the next year may be required to correct or revise certain white letter item(s) that were previously communicated, if applicable. In addition, further changes may be required as a result of issues arising from the presentation of three-year comparative statements in an official or offering statement.

DATE: 12-6-10 as revised.

INITIALS: AS

The statement above is not valid unless dated and initialed below. Also, approved invoices for audit services rendered will be returned to the auditor via US mail as usual.