

To the Clay County Commission:

April 30, 2007

We are unable to provide the monthly report as of April 30, 2007 due to the outsourcing of payroll. The company responsible for processing payroll and related items was not able to provide in electronic format the standard journal entry in time for the preparation and thus, publication of the monthly commission report as of April 30, 2007.

*Vic Hurlbert*