

Appendix "C"

Management Statement of Responsibility
Municipal Utility (ies)
Municipality of _____

The appended Financial Statements of the _____ of _____
_____ have been prepared under my direction
and fairly represent the financial position and results of the,
an _____ specifically those utilities under its jurisdiction.

It is management's responsibility to assure that the cost
allocation methodologies, as have been approved by the Public
Utilities Board (or as attached), have been applied consistently
in the determination of the schedules to the Financial
Statements, as well as the special purpose schedule(s) prepared
specifically for the use of the Public Utilities Board.

It is understood that the audit opinion accompanying these
statements has been rendered based on the materiality levels
determined for the _____ as a whole. It is further
understood that this opinion does not extend to the testing of
the application or reasonability of the cost allocation
methodologies as may have been approved from time to time by
the Public Utilities Board for the utility (ies) owned and
operated by the _____ .

This statement represents my assurance as the responsible
financial official for the _____ that the cost allocation
methodologies as have been approved by the Public Utilities
Board or attached hereto, have been applied appropriately and
result in no significant misstatement of the financial position
or results of the Utility(ies).

(Signature)

(Name)

(Title)

Date