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Report to Management and the Board of Directors, 2006

Duckett Creek Sanitary District

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DUCKETT CREEK SANITARY DISTRICT

**REPORT TO MANAGEMENT
AND THE BOARD OF DIRECTORS**

DECEMBER 31, 2006



BOTZ, DEAL & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

March 29, 2007

Members of the Board
Duckett Creek Sanitary District
3550 Highway K
St. Charles, Missouri 63304

We are pleased to discuss the results of our audit of the financial statements of Duckett Creek Sanitary District for the year ended December 31, 2006.

The accompanying report addresses matters with respect to our 2006 audit and other information which we believe will be of assistance and interest to you, as well as specific matters required by professional standards to be reported to you. This report is intended solely for the information and use of the Board of Trustees and members of management.

Sincerely,

Botz, Seal & Company

INDEX TO REPORT

OVERVIEW OF 2006 AUDIT	1
OTHER MATTERS	2
RECOMMENDATIONS TO MANAGEMENT	3

OVERVIEW OF 2006 AUDIT

RESPONSIBILITY UNDER GENERALLY ACCEPTED AUDITING STANDARDS (GAAS)

- * Audit performed in accordance with auditing standards generally accepted in the United States of America.
- * Objective being reasonable - not absolute - assurance about the financial statements being free of material misstatement.

REPORT ON 2006 AUDIT

- * Unmodified opinion dated March 29, 2007.

INTERNAL CONTROL OVER FINANCIAL REPORTING

- * Reviewed controls to extent necessary to obtain an understanding of the structure in order to render an opinion on financial statements.
- * Recommendations set forth on page 3.

MANAGEMENT COOPERATION

- * Received full cooperation.

OTHER MATTERS

The Auditing Standards Board of the AICPA requires that we communicate certain matters to the Audit Committee, or its equivalent of an organization. These requirements are set out in Statement on Auditing Standards Nos. 53, 54, 61 and 89 and our comments thereto are presented below.

ERRORS	* None came to our attention.
FRAUD AND OTHER ILLEGAL ACTS	* None came to our attention.
SIGNIFICANT ACCOUNTING POLICIES	* Noted no new accounting policies or changes to existing policies.
MANAGEMENT JUDGEMENTS AND ACCOUNTING ESTIMATES	* Reviewed management's formulation of accounting estimates and concluded they were reasonable.
CONSULTATIONS WITH OTHER ACCOUNTANTS	* None.
UNADJUSTED AUDIT DIFFERENCES	* No reportable differences.

RECOMMENDATIONS TO MANAGEMENT

OVERALL

- * Considered internal control over financial reporting to determine auditing procedures.
- * Audit procedures would not necessarily disclose all matters in control over financial reporting that may be material weaknesses.
- * Noted no matters we believe to be material weaknesses.

CURRENT YEAR

- * At this time we have no recommendations for management to consider.