

NOBLE COUNTY AUDITOR

Jacqueline L. Knafel

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DATE: September 17, 2009

TO: Paul Pearson

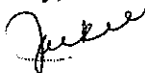
FROM: Jacqueline L. Knafel

RE: Spy Glass Audit

Paul,

I would like to take this opportunity to compliment Spy Glass and their employees on their recent audit of Noble County's telephone system. We were able to renegotiate our contract with the carrier and they also found some lines that were no longer being used which will lower our monthly bills significantly. Everyone was great to work with and the results of the audit will save Noble County a great deal.

Sincerely,



Jacqueline L. Knafel
Noble County Auditor