

BENNETT ACCOUNTING, LLC
624 W GURLEY, STE E
PRESCOTT, AZ 86305

Mayer Water District
Mayer, AZ

I have compiled the accompanying statement of assets, liabilities, and equity—
income tax basis of Mayer Water District as of September 30, 2009 and the
related statement of revenues, expenses, and retained earnings, income tax basis
for the 3 months then ended. The financials have been prepared on the
accounting basis used by the Company for income tax purposes, which is a
comprehensive basis of accounting other than generally accepted accounting
principles.

A compilation is limited to presenting in the form of financial statements
information that is the representation of the owners. I have not audited or
reviewed the accompanying financial statements and, accordingly, do not express
an opinion or any other form of assurance on them.

The owners have elected to omit substantially all of the disclosures ordinarily
included in financial statements prepared on the income tax basis of accounting. If
the omitted disclosures were included in the financial statements, they might
influence the user's conclusions about the Company's assets, liabilities, equity,
revenues, and expenses. Accordingly, these financial statements are not designed
for those who are not informed about such matters. I am not independent with
respect to the Company.



Cyndi Reed
October 12, 2009

CR/kkc