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

Mayer Domestic Water Impr District Mayer, AZ

I have compiled the accompanying statement of assets, liabilities, and equity—income tax basis of Mayer Domestic Water Impr District as of July 31, 2009 and the related statement of revenues, expenses, and retained earnings, income tax basis for the 1 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 August 13, 2009

CR/kkc