

Exhibit 14

**LOCAL AGENCY FORMATION COMMISSION
COUNTY OF SAN BERNARDINO**

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CERTIFICATE OF COMPLETION

I, Anna M. Raef, Clerk to the Local Agency Formation Commission for the County of San Bernardino, hereby certify that the **Local Agency Formation Commission** has completed a change of organization.

The short title of the action is: **LAFCO 3070 -- Reorganization to Include Formation of the Phelan Piñon Hills Community Services District, Detachment from County Service Area 56, and Dissolution of County Service Area 9, County Service Area 56 Improvement Zone F-1, and County Service Area 70 Improvement Zones L and P-4**

The name of each city and/or district involved in this change of organization or reorganization and the kind or type of change of organization ordered for each city and/or district are as follows:

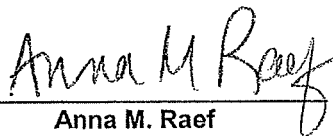
<u>City or District</u>	<u>Type of Change of Organization</u>
Phelan Piñon Hills CSD	Formation
CSA 56	Detachment
CSA 9	Dissolution
CSA 56 Improvement Zone F-1	Dissolution
CSA 70 Improvement Zone L	Dissolution
CSA 70 Improvement Zone P-4	Dissolution

The above-listed districts are located within the following county: County of San Bernardino.

The change of organization was confirmed by the voters. Resolution No. 2994 confirming the order of reorganization after confirmation of the voters, a copy of which is attached as LAFCO Exhibit "A," was adopted by the Executive Officer of the Local Agency Formation Commission on March 18, 2008. The terms and conditions of the change of organization are set forth in this resolution. The legal description of the formation area is set forth in Exhibit "A" to Resolution No. 2994. A map of the formation area is attached to Resolution No. 2994 as Exhibit "A-1." The legal description of the detachment area is set forth in Exhibit "B" to Resolution No. 2994. A map of the detachment area is attached to Resolution No. 2994 as Exhibit "B-1." Maps of the dissolution areas are attached to Resolution No. 2994 as Exhibits "C," "D," and "E."

The reorganization area is legally inhabited.

KATHLEEN ROLLINGS-McDONALD
Executive Officer

By: 
Anna M. Raef
Clerk to the Commission

Dated: March 18, 2008



THE EFFECTIVE DATE OF THIS ACTION IS MARCH 18, 2008.