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To: The UTG "Unified Towns and Gores" and The Valuation Appeals Board "PVR"

From: The Arco Inc. Board of Directors "Averill recreational camp owners association"
Patrick M. Kerin "President"

Let it be known that the property owners of Arco Inc. known as "Averill Recreational Camp Owners Assoc." located in the town of Averill, Vermont. A group of 140 property owners, do hereby dispute and protest our new 2007 property appraisals, based on the following being true;

1. Like property appraised the same when the east side of the lake has all services provided by the town and state and the west side receives zero services.
2. Deed restrictions on all 140 Arco Inc. properties.
3. No electricity.
4. No phone.
5. No town maintained roads.
6. No police protection.
7. No school.
8. Limited access, not year round roads.
9. Not allowed to reside on our own property per deed restrictions.
10. Per deed restriction, all property owners must pay an annual assessment To Arco Inc. so Arco Inc. can supply services and anyone who buys an Arco Inc. property must be a mandatory member and pay an annual assessment for Arco Inc. supplied services.
11. Arco Inc. common lands are open to the general public for hunting, fishing, boating, snowmobiling and public use of Arco Inc. owned state boat launch.
12. Arco Inc. owns 219.77 acres jointly among our 140 members valued at \$252,000.00 or \$1146.65 per acre, however each member is assessed at \$1800.00 This land is unusable, it is state classified as "Wet Lands" We can do nothing with this land.

*We would use as a comparison the following parcels owned by Hartwood Lumber. Parcel #1 -233 acres valued at \$115,300.00 or \$517.04 per acre. And Parcel #2-216 acres valued at \$131,900.00 or \$610.65 per acre, both of the Hartland Lumber parcels are useable wood lands that will produce income and are assessed far below Arco Inc. common land.

Arco Inc. must assess its 140 property owners an annual assessment fee in order to provide and pay for much needed services such as 7.5 miles of winter and summer road

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maintenance. This also includes the payment for the annual contract with the Essex county Sherriff Department for police protection and patrols, and maintenance of public used parking lots and public used beach, and for the purchase of property and casualty insurance for all Arco Inc. lands used by the general public. All this costs Arco Inc. members many thousands of dollars annually.

With all this said, we are not opposed to paying our fair share, we just want it to be fair and not taxed on what we do not have. Our biggest dispute and protest is the east side of the lake has all the common services and the west side has none, zero services! However we are taxed the same. Please let me ask you, is this fair? We do not think so! How can your neighbor have all the services; police, fire, maintained roads, residence, Tuition students, year round access and you have none of the above but are taxed the same?

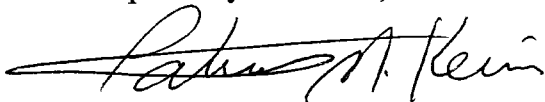
Please remember Arco Inc. property owners have many deed restrictions, and have no town or state road maintenance, no electricity, no phone, no police, can not reside on our property and we keep our lands open for the general public use and we must also assess /tax ourselves to buy services needed for everyday life.

Arco Inc. properties consist of 37 camps on Big and Little Averill lakes and 103 camps located off the lake in the woods built in a cluster formation.

Our membership consists primarily of middle class working families and more and more retired seniors on fixed incomes. All we are asking is that we be taxed fairly and not taxed for what we do not receive. We ask that we not be taxed for what we must provide for ourselves.

Enough is enough, please stop driving our working families and retired seniors away from their camps and away from their family heritage.

Respectfully submitted,



Patrick M. Kerin,

President of ARCO INC.