



March 23, 2009

To the Board of Directors
Wayne County Industrial Development Agency

In planning and performing our audit of the financial statements of Wayne County Industrial Development Agency as of and for the year ended December 31, 2008, in accordance with auditing standards generally accepted in the United States of America, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies noted on the attached pages to be control deficiencies in internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

During our audit, we also noted certain operational matters that are presented for your consideration, and have been identified as "other comments and recommendations" in the following pages. These other comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. This letter does not affect our report dated on the financial statements of Wayne County Industrial Development Agency. We will review the status of these comments during our next engagement. We will be pleased to discuss these comments in further detail at your convenience, perform additional study of these matters or assist you in implementing the recommendations.

ELDREDGE, FOX & PORRETTI, LLP
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This report is intended solely for the information and use of the Audit Committee, the Board of Directors, management and others within the Agency and is not intended to be and should not be used by anyone other than those specified parties.

We would like to take this opportunity to thank management and the employees of Wayne County Industrial Development Agency for the courtesy and cooperation extended to us during our audit.

Very truly yours,

Eldredge, Fox & Porretti, LLP

ELDREDGE, FOX & PORRETTI, LLP

**Wayne County Industrial Development Agency
Other Comments And Recommendations
December 31, 2008**

1. Other Comment - Full Accrual Basis Accounting: New York State requires that Industrial Development Agencies prepare their books and records on a full accrual basis. In 2007 the Agency engaged an accounting firm to assist management in recording an accrual basis general ledger as of year end, and the Agency is continuing to make progress of converting to a full accrual basis ledger throughout the year.

Recommendation: We recommend that the Agency continue to work toward implementation of a full accrual basis general ledger throughout the year.

2. Other Comment - Approval of Bank Statements and Reconciliations: We noted that bank statements and reconciliations are not reviewed.

Recommendation: We recommend that bank statements and reconciliations be reviewed monthly. This is a procedural step that could be added to the work currently being done by the other accounting firm engaged, or could also be done by a member of the audit committee. This review should be documented and will add another element of control to cash transactions.