



OCRRA
100 Elwood Davis Road
North Syracuse, NY 13212-4312
(315) 453-2866 • Fax: (315) 453-2872

March 1, 2010

Testone, Marshall & Discenza, LLP
Certified Public Accountants
The Foundry
432 North Franklin Street
Syracuse, NY 13204

We are providing this letter in connection with your audit of the general purpose financial statements of the Onondaga County Resource Recovery Agency (OCRRA) as of December 31, 2009 and December 31, 2008 and for the year then ended for the purpose of expressing opinions as to whether the general purpose financial statements present fairly, in all material respects, the respective financial position of OCRRA and the results of its operations in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation in the financial statements of financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

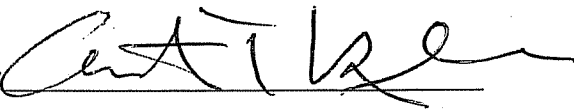
We confirm, to the best of our knowledge and belief, as of March 1, 2010, the following representations made to you during your audit.

1. The general purpose financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and account groups of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
2. We have made available to you all:
 - a. Financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.

- b. Minutes of the meetings of the OCRRA Board of Directors or summaries of actions of recent meeting for which minutes have not yet been prepared.
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
4. There are no material transactions that have not been properly recorded in the accounting records underlying the general purpose financial statements.
5. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
6. We have no knowledge of any fraud or suspected fraud affecting the entity involving:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
8. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.
9. OCRRA has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or fund equity.
10. The following, if any, have been properly recorded or disclosed in the general purpose financial statements:
 - a. Related party transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - b. Guarantees, whether written or oral, under which OCRRA is contingently liable.
 - c. All accounting estimates that could be material to the general purpose financial statements, including the key factors and significant assumptions underlying those estimates and measurements, and we believe the estimates are reasonable in the circumstances, consistently applied, and adequately disclosed.
11. We are responsible for OCRRA's compliance with laws, regulations and provisions of contracts and grant agreements applicable to it, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contract and grant agreements that have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

12. There are no:
 - a. Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting and amending budgets), provisions of contractual and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the general purpose financial statements or as a basis for recording a loss contingency or for reporting on noncompliance.
 - b. Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Financial Accounting Standards Board (FASB) Statement No. 5, *Accounting for Contingencies*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB Statement No. 5.
 - d. Reservations or designation of net assets that were not properly authorized and approved.
13. OCRRA has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been specifically pledged as collateral.
14. Capital assets are properly capitalized, reported, and, if applicable, depreciated.
15. Provisions for uncollectible receivables have been properly identified and recorded.
16. OCRRA has complied with all aspects of contractual agreements that would have a material effect on the general purpose financial statements in the event of noncompliance.
17. Accruals for legal liability are sufficient.
18. There are no material capital lease obligations with the exception of the direct financing lease described in the financial statements.
19. All operating leases have been identified and disclosed to you.
20. All computations and allocations prepared in connection with Series B obligations have been made in accordance with the related agreement.
21. OCRRA has followed all applicable laws and regulations in adopting, approving, and amending budgets.

To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned general purpose financial statements.

Signed: 

Signed: 

Title: Executive Director

Title: Business Officer