

[REDACTED] 1, 2010

Dear

This letter is to inform you that we will be conducting oversight and monitoring procedures in regards to the funds received under the American Recovery and Reinvestment Act (ARRA). We have scheduled our visit for [REDACTED], [REDACTED], [REDACTED] and [REDACTED] will be conducting the oversight and monitoring procedures.

Our goal is to provide you with the most efficient and timely service with as little disruption to your normal routine as possible. To achieve that goal, we rely on you to assist us in many ways and to provide us with a great deal of information. One of the things that we ask of you is the preparation of a number of schedules and analyses. Exhibit A to this letter, Grant Recipient Document Preparation List, contains a list of items we will need in order to review the ARRA funds your have received.

Upon completion of the site visit, an exit interview will be conducted to review the preliminary findings and any immediate concerns. In addition, you will be asked to sign the attached Management Representation Letter found at Exhibit B. After the exit conference, we will prepare a draft report to be submitted to the Mississippi Office of the State Auditor (OSA) for their review and approval. Any follow up regarding any findings will be performed by OSA.

BKD, LLP would like to thank you in advance for taking time out of your busy schedule to compile the information for our visit. Please contact [REDACTED], [REDACTED] or me at [REDACTED] if you have any questions. We are happy to discuss or answer any question you may have and look forward to a productive visit.

Sincerely,

BKD, LLP

[REDACTED]
c: [REDACTED]

Enclosures