



BARONE, HOWARD & Co., CPAs, PC
CERTIFIED PUBLIC ACCOUNTANTS

To the Audit Committee and Board of Directors
Oneida County Industrial Development Agency

In planning and performing our audit of the financial statements of Oneida 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 Oneida County Industrial Development 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 Oneida County Industrial Development Agency's internal control. Accordingly, we do not express an opinion of the effectiveness of the Agency's internal control.

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 a combination of control deficiencies, that adversely affects the Agency'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 Agency's financial statements that is more than inconsequential will not be prevented or detected by the Agency's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Agency's 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 significant deficiencies or material weaknesses in internal control, as defined above.

This communication is intended solely for the information and use of management, the Audit Committee, Board of Directors, and others within the Agency, and is not intended to be and should not be used by anyone other than these specified parties.

Barone, Howard & Co., CPAs, P.C.
Barone, Howard & Co., CPAs, PC
New Hartford, New York
April 13, 2009