

*FRANK J. SCARANO & COMPANY*  
CERTIFIED PUBLIC ACCOUNTANTS

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September 26, 2013

Ms. Sondra Cochran  
Executive Director  
Wyandanch Community Development Corp.  
59 Cumberbach Street  
Wyandanch, New York 11798

Dear Sondra:

In planning and performing our audit of the financial statements of Wyandanch Community Development Corp. as of and for the year ended June 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered Wyandanch Community Development Corp.'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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control 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 and correct, misstatements on a timely basis. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of the management of Wyandanch Community Development Corp., NYS Division of Housing and Community Renewal, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

  
Frank J. Scarano & Company, CPA's