

FRANK J. SCARANO & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

TWO HAMILTON AVENUE, NEW ROCHELLE, NY 10801
telephone (914) 632-6633 fax (914) 632-2890

September 17, 2010

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, 2010, 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 significant deficiencies, or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control that we consider to be material weakness

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

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September 22, 2010

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

Dear Sondra:

We have audited the financial statements of Wyandanch Community Development Corp. for the year ended June 30, 2010, and have issued our report thereon dated September 17, 2010. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 22, 2010. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Wyandanch Community Development Corp. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2010. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

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For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for your use and the management of Wyandanch Community Development Corp. and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Frank J. Scarano & Company, CPA's