

macdonaldpage & coLLC

Certified Public Accountants and Management Advisors

To the Board of Trustees and
Management
Midcoast Regional Redevelopment Authority
Brunswick, Maine

In planning and performing our audit of the financial statements of Midcoast Regional Redevelopment Authority, a component united of the State of Maine, as of and for the year ended December 31, 2010, in accordance with auditing standards generally accepted in the United States of America, we considered Midcoast Regional Redevelopment Authority'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 Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority'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. 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 Authority'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. 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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

This communication is intended solely for the information and use of the Board of Trustees, Finance Committee, management, and others within the Authority, and federal awarding agencies and state awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

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