



STATE OF NEW YORK
LEGISLATIVE BILL DRAFTING COMMISSION
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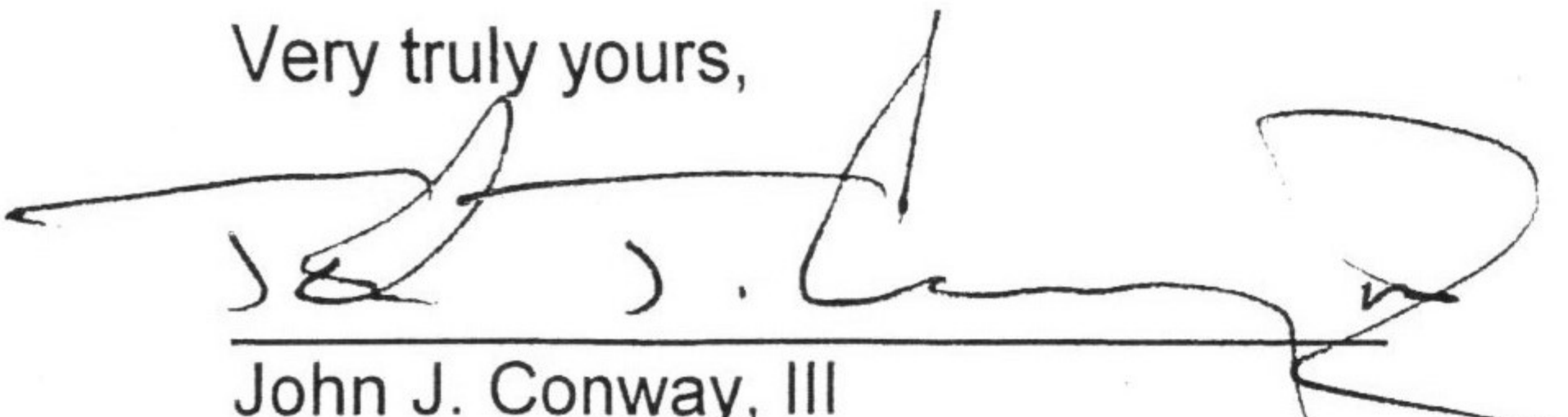
October 10, 2011

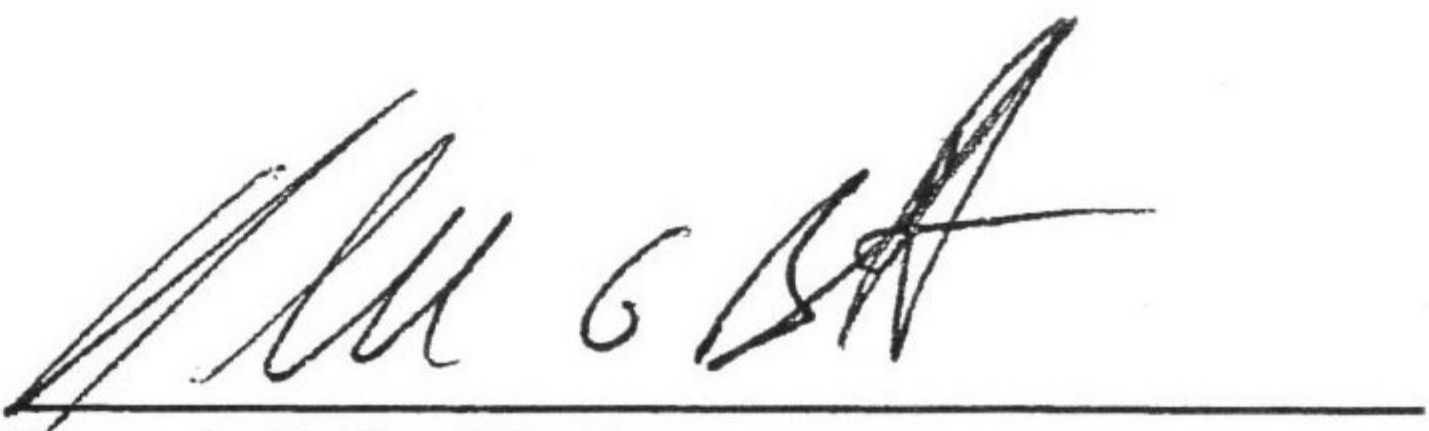
Bonadio & Co., LLP
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Pittsford, New York 14534

In connection with your examination of management's assertion that the New York State Legislative Bill Drafting Commission (the Commission) maintained effective internal control over internal accounting and administration to adequately achieve the Commission's internal control objectives as described in the accompanying Appendix to the representation letter for the period as of April 1, 2011 – June 30, 2011, for the purpose of expressing an opinion that management's assertion is fairly stated, in all material respects, based on the criteria established by the "New York State Governmental Accountability, Audit, and Internal Control Act of 1999," (the Act) we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your examination.

- 1) We are responsible for establishing and maintaining a system of internal control and administrative controls and for our assertion that the Commission maintained effective internal control over internal accounting and administration for the period from April 1, 2011 – June 30, 2011 to adequately achieve the Commission's internal control objectives as described in the accompanying Appendix to the representation letter and to meet the criteria established by the Act.
- 2) We are responsible for selecting the criteria and for determining that the criteria are appropriate for our purposes.
- 3) As of October 10, 2011, the internal control over internal auditing and administration is presented in conformity with the Act.
- 4) We have disclosed to you all information of which we are aware that may contradict the internal controls over internal auditing and administration, and we have disclosed to you all communications from regulatory agencies affecting internal controls over internal auditing and administration.
- 5) We have disclosed to you all events subsequent to 6/30/11 that would have a material effect on the internal controls.
- 6) We have made available to you all records relevant to internal controls over accounting and administration.
- 7) We intend to distribute your report only to the Commissioners, New York State Office of the State Comptroller, and management of the Commission.

Very truly yours,


John J. Conway, III
Commissioner


Randall G. Bluth
Commissioner