



Mary Taylor, CPA
Auditor of State

March 10, 2010

Douglas Dye, Finance Officer
Buckeye Hills-Hocking Valley Regional Development District
1400 Pike Street
Marietta, Ohio 45750

Dear Mr. Dye:

Please be advised that the enclosed letter regarding the audit of the Buckeye Hills-Hocking Valley Regional Development District, Washington County, for the year ended June 30, 2009 was sent to your public accountant, Balestra, Harr & Scherer, CPAs, Inc.

If you have any questions or concerns, please contact me at (614) 466-3597.

Sincerely,

MARY TAYLOR, CPA
Auditor of State

A handwritten signature in black ink that reads "Brad Blake" with a stylized flourish at the end.

Brad Blake
Chief Auditor, Quality Assurance



Mary Taylor, CPA
Auditor of State

March 10, 2010

Mike Balestra
Balestra, Harr & Scherer, CPAs, Inc.
528 South West Street
P.O. Box 687
Piketon, Ohio 45661

Dear Mr. Balestra:

A desk review of the audit report has been performed for the Buckeye Hills-Hocking Valley Regional Development District, Washington County, for the year ended June 30, 2009. Based on the desk review, this report is acceptable and requires no modifications.

We ask that you consider making the following suggested modification to your audit report:

- The Summary of Auditor's Results section of the Schedule of Findings indicates the District in not a low risk auditee; however, Part III, question 3 of the Data Collection Form, regarding low risk auditee, is answered "Yes." Please ensure the Data Collection Form is correct prior to submission to the Federal Clearinghouse.

We will certify this audit with the Clerk of the Bureau. If you have any questions or concerns, please contact me at (614) 466-3597.

Sincerely,

MARY TAYLOR, CPA
Auditor of State

A handwritten signature in black ink that reads "Brad Blake" with a stylized flourish at the end.

Brad Blake
Chief Auditor, Quality Assurance

cc: Chuck Barga, Chief Auditor
Douglas Dye, Finance Officer, Buckeye Hills-Hocking Valley Regional Development District