

Rouis and Company, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Paul A. A. Rouis, Jr., CPA
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December 3, 2012

Mr. Robert M. Dufour, Superintendent
Eldred Central School District
P O Box 249
Eldred, NY 12732

RE: Request for Forensic Financial Audit
Dated November 20, 2012


Dear Mr. Dufour:

We have reviewed your request for proposal for a Forensic Financial Audit for Fiscal years 2011 and 2012.

In light of the scope of the audit and time requirements to complete this audit we are going to decline to submit a proposal at this time.

We will continue to assist the district as you go through the current situation.

Very Truly yours,



Paul A A Rouis