

(COMPONENT UNIT'S LETTERHEAD)

DRAFT FINANCIAL STATEMENTS TRANSMITTAL

October 15, 2004  
(or earlier)

Office of the State Controller  
Financial Reporting & Analysis  
14 State House Station  
Augusta, ME 04333-0014

This transmittal is furnished to you in response to your request for certain representations by **(Insert Name of Component Unit)** in connection with the audit of the general purpose financial statements the State Of Maine, which will include the financial statements of the **(Insert Name of Component Unit)**, "the Component Unit," for the fiscal year ended **(insert fiscal year end)**.

I represent to you the following on behalf of the Component Unit to the best of my knowledge and belief:

- The financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Component Unit in conformity with accounting principles generally accepted in the United States of America. I confirm that I am responsible for the fair presentation in the financial statements of financial position, results of operations, and cash flows in conformity with generally accepted accounting principles.
- The financial statements contained herein represent the inclusion of all component units, and the disclosure of all joint ventures and other related organizations, if applicable.
- The financial statements are complete and only require acceptance by the Component Unit's Board of Trustees. This acceptance is anticipated to occur on **(insert date.)** All disclosures contained herein have been audited by the Component Unit's independent auditor in accordance with Generally Accepted Governmental Auditing Standards.
- No material instances of noncompliance with the provisions of The Office of Management and Budget (OMB) Circular A-133, based on the requirements of the Single Audit Act (as amended) have occurred. **(Otherwise, enumerate those instances here.)**

Yours truly,

**(Name)**, Chief Fiscal Officer