

January 12, 2012

Board of Directors  
Eastern Kern APCD  
2700 "M" Street, Suite 302  
Bakersfield, CA 93301

SUBJECT: Shinault Baker & Company's Audit Report of EKAPCD's Financial Controls  
and Financial Statements for Fiscal Year Ending June 30, 2011

Honorable Board:

Pursuant to Agreement #09-024-2011, Shinault Baker & Company, Certified Public Accountants, has completed an audit of EKAPCD for the fiscal year ending June 30, 2011. A copy of this audit is attached.

The audit for the fiscal year ending June 30, 2011 found that our financial statements are fairly presented, in all material respects, and are in conformity with generally accepted accounting procedures. In addition, the audit did not identify any material weaknesses in the internal control structure.

IT IS RECOMMENDED your Board receive and file.

Sincerely,

David L. Jones  
Air Pollution Control Officer

DLJ: dm  
Enclosure