

STATE OF MISSOURI
DEPARTMENT OF NATURAL RESOURCES

Matt Blunt, Governor • Doyle Childers, Director

www.dnr.mo.gov

AUG 4 2008

Ms. Brenda Kennedy, Planner
Region D - Recycling and Waste Management District
114 Main Street
P.O. Box 139
Clarksdale, MO 64430

Dear Ms. Kennedy:

The Solid Waste Management Program (SWMP) has reviewed the district's second response to the resolution document related to the Independent Accountant's Report Applying Agreed-upon Procedures of Region D - Recycling and Waste Management District conducted by McBride, Lock & Associates of Kansas City received in our office on July 22, 2008. As you know, the performance audit of Region D was completed in accordance with 260.325.10, RSMo.

With the additional information provided by the district related to Findings #2, 3, 5, 6, 8, 13, and 17, the SWMP considers these remaining findings resolved. The enclosed document incorporates the district's resolution responses for all findings.

Please do not hesitate to contact Ms. Brenda Ardrey at (573) 751-5401 or by mail at P.O. Box 176, Jefferson City, Missouri 65102, if you have any questions or require further clarification related to the performance audit process. Thank you for your cooperation and assistance in this effort.

Sincerely,

SOLID WASTE MANAGEMENT PROGRAM


Jim Hull
Director

JH:bab

Enclosures

c: Mr. Greg Wall, Board Chairman, Region D - Recycling & Waste Management District
Ms. Linda Jaegers, Fiscal & Administrative Manager, Division of Environmental Quality
Mr. Ed Schneider, Program Director, Internal Audit Program