



EDER, CASELLA & CO.

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To the Board of Trustees
Village of Richmond
Richmond, Illinois

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Village of Richmond (Village) as of and for the year ended April 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the Village's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore material weaknesses or significant deficiencies may exist that were not identified.

This communication is intended solely for the information and use of management, the Board of Trustees and others within the Village, and is not intended to be, and should not be, used by anyone other than these specified parties.

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McHenry, Illinois
August 12, 2014