



Dr. Eduardo J. Padrón
District President

January 16, 2004

Mr. William O. Monroe, CPA
Auditor General
8390 NW 53rd Street, Suite 203
Miami, FL 33166

Dear Mr. Monroe:

We are providing this letter in connection with your financial audit of the Miami-Dade Community College for the fiscal year ended June 30, 2003, for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, net assets, revenues, expenses, changes in net assets and cash flows for the year ended in conformity with generally accepted accounting principles in the United States and determining the extent of compliance with laws, administrative rules, regulations, contracts, and grants which could have a material effect on the College's financial statements. We confirm that we are responsible for the fair presentation in the financial statements of the net assets, revenues, expenses, changes in net assets and cash flows in conformity with generally accepted accounting principles in the United States.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. We have consulted with your auditors in determining this level of materiality.

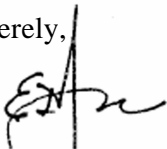
We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit:

1. The financial statements referred to above are fairly presented in conformity with generally accepted accounting principles in the United States.
2. We are responsible for establishing and maintaining effective internal control financial reporting.
3. We have identified and disclosed to your staff, via access to pertinent information:
 - a. All pertinent laws, rules and regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of financial statement amounts.

- b. All component units, joint ventures, and other related organizations.
4. We are responsible for the compliance with all applicable laws, administrative rules, regulations, and provisions of contracts and grants.
 5. We have made available to your audit staff all:
 - a. Financial records and related data.
 - b. All minutes of the meetings of the District Board of Trustees, or summaries of actions of recent meetings for which minutes have not been prepared.
 6. We acknowledge our responsibility for the detection and implementation of programs and controls to prevent and detect fraud.
 7. Other than as disclosed to your auditors and documented in the financial statements., as appropriate, there has/have been no:
 - a. Fraud involving management or employees who have significant roles in the system of internal control.
 - b. Fraud involving others that could have a material effect on the financial statements.
 - c. Communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements
 - d. Undisclosed environmental contamination for which the College is deemed potentially responsible.
 - e. Undisclosed contracts or agreements to underwrite, guarantee repayment of indebtedness, or otherwise financially support activities or programs conducted by the Board; other units or government, or any regional or local board, committee, association, non-profit corporation, or any business or non-business entity.
 8. We have no knowledge of any allegations of fraud affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers or others that has been determined to have legal basis or financial materiality and has not been disclosed in our financial statements or to your auditors.
 9. There are no:
 - a. Violations or possible violations of laws, rules or regulations, grantor restrictions, or contractual agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency that have not been.

- b. Unasserted claims or assessments that our attorney has advised us are probable of assertion and must be disclosed in accordance with Statement of Financial Accounting Standards No. 5 that have not been.
 - c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by Statement of Financial Accounting Standards No. 5 that have not been.
 - d. Material transactions that have not been properly recorded in the accounting records underlying the financial statements.
10. The following have been properly recorded or disclosed in the financial statements:
- a. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements information.
 - b. Related-party transactions, including sales, purchase, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
11. Based on the feedback from your auditors during their annual review, we will record the adjustments and/or re-classifications noted in their findings and we agree that these adjustments, re-classifications and/or misstatements are not material, both individually and in the aggregate, to the uncorrected financial statements taken as a whole.
12. We have no plans or intentions that may materially affect the carrying value or classifications of assets and liabilities.
13. To the best of our knowledge, the Board has satisfactory title to all owned assets, and there are no valid liens or encumbrances on such assets nor has any asset been pledged as collateral.
14. To the best of our knowledge, the Board has complied with all laws, rules, regulations, grantor restrictions, and contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
15. To the best of our knowledge and belief, we are unaware of any events that have occurred subsequent to June 30, 2003, and through the date of this letter that would affect the results of the audit or require adjustment to, or disclosure in, the financial statements.

Sincerely,



Eduardo J. Padrón
College President