

Metropolitan Transportation Authority
Internal Control Assessment
Covering Fiscal Year 2009

**Submitted as part of the MTA 2010 Annual Report
Pursuant to New York State Public Authorities Law Section 2800(1)(a)(9)**

Memorandum



Metropolitan Transportation Authority

State of New York

Date March 24, 2010
To Audit Committee
From Lamond W. Kears, Chief Compliance Officer 
Re 2010 Management Assessment of Internal Controls for FY 2009

The Metropolitan Transportation Authority's Chief Compliance Officer is responsible for overseeing the establishment and operation of the MTA's internal control program, which includes each of its subsidiary and affiliated entities (collectively referred to as "MTA").

This statement certifies that management has documented and assessed the internal control structure and procedures of the MTA for the year ending December 31, 2009. In making this assessment, management used criteria set forth by Office of the State Comptroller's Standards for Internal Controls in New York State Government.

This assessment found the MTA's internal controls to be adequate, and to the extent that deficiencies were identified, the MTA has developed corrective action plans to reduce any corresponding risk.

Therefore based upon the above I believe that as of December 31, 2009, the MTA's internal control structure and procedures are effective.