



February 25, 2015

To the Members of the Board
 Reading Area Water Authority
 1801 Kutztown Road
 Reading, PA 19604

In response to questions regarding amounts in footnote disclosures in the Authority's 2011, 2012 and 2013 audited financial statements related to the contract with Miller Environmental Inc., we have determined that certain amounts reported were incorrect. The amounts recorded in the Statement of Revenues, Expenses and Changes in Net Position were properly reported, however the footnote amounts were not. The amounts reported and the correct amounts are as follows:

	<u>2011</u>	<u>2012</u>	<u>2013</u>
Executive Director:			
As reported	\$ 177,343	\$ 214,849	\$ 238,528
Correct Amount	<u>162,764</u>	<u>226,089</u>	<u>235,379</u>
Overstatement (understatement)	<u>14,579</u>	<u>(11,240)</u>	<u>3,149</u>
Plant Manager:			
As reported	\$ -	\$ -	\$ 118,905
Correct Amount	<u>-</u>	<u>43,149</u>	<u>118,090</u>
Overstatement (understatement)	<u>-</u>	<u>(43,149)</u>	<u>815</u>
Total:			
As reported	\$ 177,343	\$ 214,849	\$ 357,433
Correct Amount	<u>162,764</u>	<u>269,238</u>	<u>353,469</u>
Overstatement (understatement)	<u>14,579</u>	<u>(54,389)</u>	<u>3,964</u>

The differences in the footnote amounts were discussed with management and determined to be immaterial to the financial statements as a whole. We concur with this decision and therefore will not be recalling and reissuing the financial statements as previously issued.

If you have any questions, please feel free to contact me at 610-376-1595, extension 8232.

Sincerely yours,

REINSEL KUNTZ LESHER LLP

Rebecca A. Clouser, CPA