

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level of risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected withing a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses. However, I noted other matters involving the internal control over financial reporting, which I have reported to management of Centro Binacional Para El Desarrollo Indigena Oaxaqueno, Inc. in a separate letter dated August 22, 2007.

This report is intended solely for the information and use of the audit committee, management, others within the organization and awarding/contracting agencies and pass-through entities and is not intended to be and should not be used by anyone other than specified parties.



Fresno, California  
August 22, 2007