

**METROPOLITAN ZOOLOGICAL PARK
AND MUSEUM DISTRICT**

**PRESENTATION TO THE BOARD OF DIRECTORS
YEAR ENDED DECEMBER 31, 2008**

KEB



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March 30, 2009

Board of Directors
Metropolitan Zoological Park and Museum District

We have audited the financial statements of Metropolitan Zoological Park and Museum District for the year ended December 31, 2008. Professional standards require that we communicate the following information related to our audit.

1. Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on February 5, 2009.

2. Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2008. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The significant estimates affecting the District's financial statements were:

- Management's estimate of the allowance for uncollectible property taxes is based on past experience and other general, economic, and political factors. We evaluated the key factors and assumptions used to develop the allowance for uncollectible property taxes in determining that it is reasonable in relation to the financial statements taken as a whole.

Other Locations

Belleville, IL • Carbondale, IL • Springfield, IL • Jacksonville, IL • Cape Girardeau, MO • Milwaukee, WI

3. Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing our audit.

4. Audit Adjustments

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. No such misstatements were detected as a result of our audit.

5. Disagreements with Management

For the purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's reports. We are pleased to report that no such disagreements arose during the course of the audit.

6. Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 30, 2009.

7. Consultation with Other Accountants

In some cases, management may decide to consult with other accountants about auditing matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves the application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no consultations with other accountants.

8. Other Audit Findings or Issues

We generally discuss a variety of matters, including application of accounting principles and auditing standards, with management each year prior to the retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

This information is intended solely for the use of the Board of Directors and management of Metropolitan Zoological Park and Museum District and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Kerber Eck & Braeckel LLP

St. Louis, Missouri