

**EAST TENNESSEE REGIONAL AGRIBUSINESS
MARKETING AUTHORITY**

FINANCIAL STATEMENTS

Fiscal Year Ended June 30, 2009

**with
INDEPENDENT AUDITORS' REPORT**

**McFarland and Gann, P.C.
Certified Public Accountants
Jefferson City, Tennessee**

EAST TENNESSEE REGIONAL AGRIBUSINESS MARKETING AUTHORITY
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INDEPENDENT AUDITORS' REPORT

Board of Directors
East Tennessee Regional Agribusiness Marketing Authority
White Pine, Tennessee

We have audited the accompanying basic financial statements of East Tennessee Regional Agribusiness Marketing Authority as of and for the year ended June 30, 2009 as listed in the table of contents. These financial statements are the responsibility of the management of East Tennessee Regional Agribusiness Marketing Authority. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of East Tennessee Regional Agribusiness Marketing Authority as of June 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2010 on our consideration of East Tennessee Regional Agribusiness Marketing Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of East Tennessee Regional Agribusiness Marketing Authority. The supplementary information is presented for additional analysis and is not a required part of the basic financial statements. The supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

McFarland and Gann, P.C.

McFarland and Gann, P.C.
June 29, 2010

**EAST TENNESSEE REGIONAL AGRIBUSINESS MARKETING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
Year Ended June 30, 2009**

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of East Tennessee Regional Agribusiness Marketing Authority's (the "Authority") financial performance provides an overview of the Authority's financial activities for the fiscal year ended June 30, 2009. Please read it in conjunction with the Authority's financial statements, which begin on page 7.

FINANCIAL HIGHLIGHTS OF THE AUTHORITY

- East Tennessee Regional Agribusiness Marketing Authority's net assets increased by \$42,652 for the fiscal year ended June 30, 2009.
- During the fiscal year ended June 30, 2009, the Authority had operating expenses that were \$37,171 more than the \$60,303 generated in operating revenues.
- The Authority's operating revenues decreased by 31.87% for the fiscal year ended June 30, 2009, and its operating expenses decreased by 16.54%.

USING THESE ANNUAL FINANCIAL STATEMENTS

East Tennessee Regional Agribusiness Marketing Authority is a public and governmental entity acting as an agent for the following counties: Claiborne, Cocke, Grainger, Greene, Hamblen, Hancock, Hawkins, Jefferson, Johnson, Sullivan, Unicoi, and Washington.

The Authority is an enterprise fund, operating much like a private-sector company and is considered a business-type activity. The Authority receives commissions from sales of agricultural products and rental income from various leases.

This annual report of the East Tennessee Regional Agribusiness Marketing Authority consists of a series of financial statements. The Statement of Net Assets, the Statement of Revenues and Expenses and Changes in Net Assets, and the Statement of Cash Flows (on pages 7-9) provide information about the Authority's operations. These statements include all assets and liabilities of the Authority using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the Authority's revenues and expenses for the year ended June 30, 2009 have been taken into account regardless of when cash was received or paid.

The Statement of Net Assets and the Statement of Revenues and Expenses and Changes in Net Assets report the Authority's net assets and changes in them. The term "net assets" is the difference between assets and liabilities as of a certain point in time. The financial health, or *financial position*, of the Authority can be measured, in part by the amount of its net assets. Over time, increases or decreases in the Authority's net assets are one indicator of whether its financial health is improving or deteriorating. Of course, there are other non-financial factors in assessing the overall health of the Authority, such as providing a market for the farmers of the region to sell their products, and providing buyers a convenient place to purchase the products.

**EAST TENNESSEE REGIONAL AGRIBUSINESS MARKETING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
Year Ended June 30, 2009**

AUTHORITY DETAILS

As previously stated, the Authority's net assets increased by \$42,652 during the fiscal year ended June 30, 2009. The unrestricted net assets – the part of the net assets that can be used to finance day-to-day operations without constraints established by legal requirements - changed from \$379,942 at June 30, 2008 to \$204,244 at June 30, 2009, a decrease of \$175,698. Operating expenses of the Authority have continued to exceed revenues.

The Authority's primary purpose in providing the regional food distribution center is to further the economy and growth of the agricultural industry in the counties it serves. Management continually strives to find new markets and buyers for the products the farmers produce as well as encouraging farmers to bring their products to the center to sell.

The Authority also leases various portions of its buildings and land to several tenants. During the 2009 fiscal year, lease income totaled \$56,628, a decrease of \$22,474.

Administrative costs decreased by \$5,456 for the year ended June 30, 2009.

The following tables summarize the Authority's Net Assets (Table 1) and Changes in Net Assets (Table 2).

Table 1
Net Assets

	2009	2008
Current and other assets	\$ 215,232	\$ 392,482
Capital assets	<u>4,595,091</u>	<u>4,376,741</u>
Total assets	4,810,323	4,769,223
Total liabilities	(10,988)	(12,540)
Net assets:		
Invested in capital assets	4,595,091	4,376,741
Unrestricted	<u>204,244</u>	<u>379,942</u>
Total net assets	<u>\$ 4,799,335</u>	<u>\$ 4,756,683</u>

**EAST TENNESSEE REGIONAL AGRIBUSINESS MARKETING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
Year Ended June 30, 2009**

	Changes in Net Assets	
	2009	2008
Operating revenues:		
Commissions	\$ 2,135	\$ 3,250
Lease income	56,628	79,102
Scale usage	1,370	6,165
Miscellaneous income	170	-
Total operating revenues	<u>60,303</u>	<u>88,517</u>
Operating expenses:		
Bank charges	18	19
Contracted services	16,717	17,299
Utilities	1,305	1,079
Telephone	951	1,001
Insurance	15,692	15,304
Repairs and maintenance	5,025	4,678
Supplies	171	339
Professional services	771	6,225
Miscellaneous	174	336
Depreciation	56,650	70,505
Total operating expenses	<u>97,474</u>	<u>116,785</u>
Operating loss	(37,171)	(28,268)
Nonoperating revenues	4,823	8,893
Capital contributions	<u>75,000</u>	<u>-</u>
Change in net assets	<u>\$ 42,652</u>	<u>\$ (19,375)</u>

CAPITAL ASSETS

Capital Assets

At June 30, 2009, East Tennessee Regional Agribusiness Marketing Authority had \$4,595,091 invested in capital assets, the majority of which was invested in land and buildings (\$4,320,091). The remaining capital assets consisted of equipment. Net capital assets increased by \$218,350 for the year ended June 30, 2009. The increase was primarily due to the upgrades and expansions of the coolers. The Authority invested \$200,000 in the cooler project; \$75,000 of the project's cost was paid for and contributed to the Authority by J & J Produce, Inc., which leases space from the Authority.

**EAST TENNESSEE REGIONAL AGRIBUSINESS MARKETING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
Year Ended June 30, 2009**

The following table summarizes the Authority's capital assets for the years ended June 30, 2009 and 2008 (Table 3).

Table 3
Capital Assets at June 30, (net of depreciation)

	<u>2009</u>	<u>2008</u>
Land	\$ 463,549	\$ 463,549
Land improvements	2,506,093	2,506,093
Buildings	1,350,449	1,403,452
Equipment	<u>275,000</u>	<u>3,647</u>
Totals	<u>\$ 4,595,091</u>	<u>\$ 4,376,741</u>

ECONOMIC FACTORS

East Tennessee Regional Agribusiness Marketing Authority's income is dependent upon maintaining operating leases and receiving produce from area farmers. If the Authority is unable to lease the property or if farmers are unable to supply the produce, then the Authority's operations and income are limited.

CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide the citizens and taxpayers with a general overview of the Authority's finances and to show the Authority's accountability for the money it receives. If you have questions about this report or need additional financial information, contact East Tennessee Regional Agribusiness Marketing Authority's business office at 1715 Garden Valley Drive, White Pine, Tennessee 37890.

EAST TENNESSEE REGIONAL AGRIBUSINESS MARKETING AUTHORITY
STATEMENT OF NET ASSETS
June 30, 2009

ASSETS

Current Assets

Cash and cash equivalents	\$ 203,544
Prepaid insurance	<u>11,328</u>

Total Current Assets 214,872

Noncurrent Assets

Utility deposits	360
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Capital assets

Land	463,549
Land improvements	2,506,093
Building	2,112,635
Equipment	<u>484,307</u>
Total capital assets	5,566,584
Accumulated depreciation	<u>(971,493)</u>
Net capital assets	<u>4,595,091</u>

Total Noncurrent Assets 4,595,451

TOTAL ASSETS \$ 4,810,323

LIABILITIES AND NET ASSETS

Current Liabilities

Current liabilities payable from current assets	
Accounts payable	\$ 388
Accrued liabilities	8,700
Prepaid rent	<u>1,900</u>

Total Liabilities 10,988

Net Assets

Invested in capital assets	4,595,091
Unrestricted	<u>204,244</u>
Total Net Assets	<u>4,799,335</u>

TOTAL LIABILITIES AND NET ASSETS \$ 4,810,323

See notes to financial statements.

EAST TENNESSEE REGIONAL AGRIBUSINESS MARKETING AUTHORITY
 STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET ASSETS
 Year Ended June 30, 2009

OPERATING REVENUES

Charges for sales and service	
Commissions on farm products sold	\$ 2,135
Lease income	56,628
Scale usage	1,370
Miscellaneous	<u>170</u>

TOTAL OPERATING REVENUES 60,303

OPERATING EXPENSES

Administrative	
Bank charges	18
Contracted services	16,717
Utilities	1,305
Telephone	951
Insurance	15,692
Repairs and maintenance	5,025
Supplies	171
Professional services	771
Miscellaneous	<u>174</u>

Total Administrative 40,824

Depreciation 56,650

TOTAL OPERATING EXPENSES 97,474

OPERATING LOSS (37,171)

NON-OPERATING REVENUE

 Interest income 4,823

CAPITAL CONTRIBUTIONS 75,000

CHANGES IN NET ASSETS 42,652

NET ASSETS, JULY 1, 2008 4,756,683

NET ASSETS, JUNE 30, 2009 \$ 4,799,335

See notes to financial statements.

EAST TENNESSEE REGIONAL AGRIBUSINESS MARKETING AUTHORITY
STATEMENT OF CASH FLOWS
Year Ended June 30, 2009

Cash Flows From Operating Activities	
Cash received from sale of farm products	\$ 71,155
Cash received from lease income	56,538
Cash received from scale usage	1,370
Cash received from miscellaneous	170
Cash payments for farm products	(70,784)
Cash payments to suppliers for goods and services	<u>(39,292)</u>
Net Cash Provided By Operating Activities	19,157
Cash Flows From Noncapital Financing Activities	
	-
Cash Flows From Capital and Related Financing Activities	
Acquisition of capital assets	(275,000)
Capital contributions	<u>75,000</u>
Net Cash Used By Capital and Related Financing Activities	(200,000)
Cash Flows From Investing Activities	
Interest Income	<u>4,823</u>
Net Decrease in Cash and Cash Equivalents	(176,020)
Cash and Cash Equivalents, July 1, 2008	<u>379,564</u>
Cash and Cash Equivalents, June 30, 2009	<u><u>\$ 203,544</u></u>
Reconciliation of Net Loss From Operations to Net Cash Provided by Operating Activities	
Operating loss	\$ (37,171)
Adjustments to reconcile net loss to net cash provided by operating activities:	
Depreciation	56,650
Decrease in prepaid insurance	1,230
Decrease in accounts payable	(1,762)
Increase in accrued liabilities	300
Decrease in prepaid rent	<u>(90)</u>
Net Cash Provided by Operating Activities	<u><u>\$ 19,157</u></u>

See notes to financial statements.

EAST TENNESSEE REGIONAL AGRIBUSINESS MARKETING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General Statement

The East Tennessee Regional Agribusiness Marketing Authority (the "Authority") was created in 1998 under Title 64 of the Code of the State of Tennessee. The Authority was created as a public and governmental body acting as an agent and instrumentality of the counties with respect to which the authority is organized. The purpose of the Authority is to establish and operate a market for agricultural products of the region through a food distribution center, to provide farmers of the region with a ready market for agricultural products, and to provide the citizens of the region and other buyers a convenient place to purchase these products. The accounting policies of the Authority conform to generally accepted accounting principles applicable to government units, including those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). The Authority has elected to apply Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee of Accounting Procedures issued after November 30, 1989.

Basis of Presentation

The Authority is governed by a Board of Directors consisting of the county mayor of each county, or the county mayor's designee. The following counties comprise the authority: Claiborne, Cocke, Grainger, Greene, Hamblen, Hancock, Hawkins, Jefferson, Johnson, Sullivan, Unicoi and Washington. The Authority's board also has (2) non-voting members including the Commissioner of the Department of Agriculture or the commissioner's designee, and the Dean of the University of Tennessee Agricultural Extension Service, or the dean's designee. The board has an executive committee consisting of the chairman, vice chairman, secretary, treasurer, and the center manager as an ex officio member. The executive committee is authorized to act on behalf of the board in the day to day operations of the authority.

The Authority operates as a governmental enterprise fund, used for activities which are financed and operated in a manner similar to a private business enterprise where the intent of the governing body is that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

EAST TENNESSEE REGIONAL AGRIBUSINESS MARKETING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2009

Definition of Operating Activities

The Authority considers operating revenues and expenses to be those that result from providing a market for agricultural products of the region and from the lease of other commercial property owned by the Authority.

Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting is related to the timing of the measurement made, regardless of the measurement focus applied.

The Authority's records are accounted for on an economic resources measurement focus using the accrual basis of accounting. Revenues are recorded when they are earned, and expenses are recorded at the time liabilities are incurred.

Cash and Cash Equivalents

For purposes of the statements of cash flows, cash and cash equivalents includes bank demand deposits and all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Capital Assets

Capital assets owned by the Authority are recorded at cost. Repairs and maintenance are recorded as expenses. Betterments and renewals are capitalized. Depreciation of fixed assets is charged as an expense against its operations. Accumulated depreciation is reported on the balance sheet.

The Authority has provided for depreciation over the estimated useful lives of assets using the straight line method. The estimated useful lives are as follows:

Buildings	40 years
Equipment	5 - 20 years

Estimates

The preparation of these financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reporting period. Actual results could differ from those estimates.

EAST TENNESSEE REGIONAL AGRIBUSINESS MARKETING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2009

NOTE B - CASH AND INVESTMENTS

The Authority maintained checking and savings accounts at Community National Bank during the year ended June 30, 2009. State law requires deposits of the Authority's funds to be insured or collateralized. At June 30, 2009 the Authority had deposits totaling \$203,544. Funds in excess of the Federal Deposit Insurance Corporation insured amounts of \$250,000 were secured by the bank's pledge of collateral through their participation in the State of Tennessee collateral pool.

NOTE C – RESTRICTED NET ASSETS

The Authority had no restricted net assets at June 30, 2009.

NOTE D – CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2009 is as follows:

	<u>July 1, 2008</u>	<u>Additions</u>	<u>Disposals</u>	<u>June 30, 2009</u>
Non-depreciable assets:				
Land	\$ 463,549	\$ -	\$ -	\$ 463,549
Land improvements	<u>2,506,093</u>	<u>-</u>	<u>-</u>	<u>2,506,093</u>
Total non-depreciable assets	2,969,642	-	-	2,969,642
Depreciable assets:				
Buildings	2,112,635	-	-	2,112,635
Equipment	<u>209,307</u>	<u>275,000</u>	<u>-</u>	<u>484,307</u>
Total depreciable assets	2,321,942	275,000	-	2,596,942
Less accumulated depreciation for:				
Buildings	709,182	53,004	-	762,186
Equipment	<u>205,661</u>	<u>3,646</u>	<u>-</u>	<u>209,307</u>
Total accumulated depreciation	<u>914,843</u>	<u>56,650</u>	<u>-</u>	<u>971,493</u>
Total net depreciable assets	<u>1,407,099</u>	<u>218,350</u>	<u>-</u>	<u>1,625,449</u>
Total net capital assets	<u>\$ 4,376,741</u>	<u>\$ 218,350</u>	<u>\$ -</u>	<u>\$ 4,595,091</u>

EAST TENNESSEE REGIONAL AGRIBUSINESS MARKETING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2009

NOTE E - RISK FINANCING ACTIVITIES

The Authority is exposed to various risks related to general liability and property and casualty losses. The Authority carries commercial insurance to cover their risks related to general liability, property and casualty and officers and directors.

Settled claims have not exceeded their commercial coverage in any of the past three years.

NOTE F – LEASING OPERATIONS AND GEOGRAPHICAL RISK

The Authority receives a major portion of its income from leasing real estate. The lease periods are normally for a period of one year.

Also, the Authority's operations are centered in the Upper East Tennessee region and are dependent on farmers of the area providing produce for sale at the market.

EAST TENNESSEE REGIONAL AGRIBUSINESS MARKETING AUTHORITY
SUPPLEMENTARY INFORMATION
AUTHORITY DIRECTORS AND OFFICERS (Unaudited)

Joe T. Duncan
Alan Broyles
Crockett Lee
Steve M. Godsey
Iloff McMahan
David W. Purkey
Alan Palmieri
Greg Lynch
Ricky Bruce
Mark Hipsher
G. Greg Marion
Dick Grayson
George Jaynes

Claiborne County
Greene County
Hawkins County
Sullivan County
Cocke County
Hamblen County
Jefferson County
Unicoi County
Hamblen County
Grainger County
Hancock County
Johnson County
Washington County

Ken Givens

Tennessee Commissioner of Agriculture

Cornell Howard

Manager

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
East Tennessee Regional Agribusiness Marketing Authority
White Pine, Tennessee

We have audited the accompanying financial statements of the East Tennessee Regional Agribusiness Marketing Authority as of and for the year ended June 30, 2009 and have issued our report thereon dated June 29, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered East Tennessee Regional Agribusiness Marketing Authority's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of East Tennessee Regional Agribusiness Marketing Authority's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of East Tennessee Regional Agribusiness Marketing Authority's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects East Tennessee Regional Agribusiness Marketing Authority's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of East Tennessee Regional Agribusiness Marketing Authority's financial statements that is more than inconsequential will not be prevented or detected by East Tennessee Regional Agribusiness Marketing Authority's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by East Tennessee Regional Agribusiness Marketing Authority's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether East Tennessee Regional Agribusiness Marketing Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the board of directors of East Tennessee Regional Agribusiness Marketing Authority and the State of Tennessee, Division of County Audit and is not intended to be and should not be used by anyone other than these specified parties.

McFarland and Gann, P.C.

McFarland and Gann, P.C.
June 29, 2010