



333 Earle Ovington Boulevard
Suite 403
Uniondale, NY 11553
(516) 222-7700 Fax (516) 222-9137
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RECEIVED

2002 APR -8 PM 1:35

OFFICE OF THE STATE
COMPTROLLER
MANAGEMENT AUDIT
NYC OFFICE

April 1, 2002

Mr. Frank J. Houston
Audit Director
Office of the State Comptroller
Division of Management Audit & State Financial Services
123 William Street – 21st Floor
New York, NY 10038

Dear Mr. Houston:

This letter is in response to the Final Report issued by the New York State office of the State Comptroller (21001-S-37) addressing State Agency and Authority Advertising Practices. Pursuant to Recommendation Number 2 on Page 15 of the report, LIPA is doing market research that will help set the tone and direction for the 2002 Marketing plan. This plan will contain criteria to measure results and will be launched in late Spring.

Thank you for the opportunity to respond to this final report.

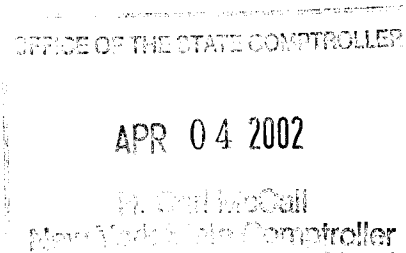
Sincerely,

A handwritten signature in black ink, appearing to read "R. M. Kessel", is written over the word "Sincerely,".

Richard M. Kessel
Chairman



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April 1, 2002

Hon. H. Carl McCall
Comptroller
State of New York
Alfred E. Smith Office Building
State Capitol
Albany, NY 12236

Dear Comptroller McCall:

This letter is in response to the Final Report issued by the New York State office of the State Comptroller (21001-S-37) addressing State Agency and Authority Advertising Practices. Pursuant to Recommendation Number 2 on Page 15 of the report, LIPA is doing market research that will help set the tone and direction for the 2002 Marketing plan. This plan will contain criteria to measure results and will be launched in late Spring.

Thank you for the opportunity to respond to this final report.

Sincerely,

Richard M. Kessel
Chairman

OFFICE OF THE STATE COMPTROLLER

APR 9 - 2002

**ROBERT H. ATTMORE
DEPUTY COMPTROLLER**