

West Yorkshire Passenger Transport Authority
Wellington House
40/50 Wellington Street
Leeds
LS1 2DE

Mr P Lundy
District Auditor
Audit Commission
Kernel House
Killingbeck Drive
Leeds
LS14 6UR

15 September 2006

Dear Mr Lundy,

**West Yorkshire Passenger Transport Authority – Audit for the year
ended 31 March 2006**

This representation letter is provided in connection with your examination of the financial statements of West Yorkshire Passenger Transport Authority (the Authority) as at 31st March 2006 and for the year then ended, for the purpose of expressing an opinion as to whether the financial statements, including the group accounts, present fairly the state of affairs of the Authority, the financial position at the year-end and the income and expenditure for the year.

We acknowledge our responsibility for the fair presentation of the financial statements in accordance with The Accounts and Audit Regulations 2003, as amended by the Accounts and Audit (Amendment) (England) Regulations 2006, and for making accurate representations to you.

We would confirm to the best of our knowledge and belief, and having made appropriate enquiries of other directors and officials, the following representations given to you in connection with your audit:

Related Party Transactions

There are no other material transactions with related parties, other than those which have been properly recorded and disclosed in the financial statements.

Contingent Liabilities

There are no other material contingent liabilities, other than those which have been properly recorded and disclosed in the financial statements. In particular:

- there is no significant pending or threatened litigation; and
- there are no material commitments or contractual issues.

Law, regulations and codes of practice

There are no instances of non-compliance with laws, regulations and codes of practice, likely to have a significant effect on the finance or operation of the Authority.

Going concern

The accounts have been prepared on a going concern basis and based on our judgement of circumstances which may occur within twelve months of the date of this letter, we have a reasonable expectation that the Authority will have adequate resources to continue operations for the foreseeable future.

Post Balance Sheet Events

Since the date of approval of the draft financial statements by the Audit and Governance Committee, there have been no additional significant post balance sheet events that have occurred which would require additional adjustment or disclosure in the financial statements.

Mr K T Preston
Clerk to the Authority
15 September 2006

Mr D J Page
Chief Financial Officer
15 September 2006