

JENKINS, BEECHER & BETHEL, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Route 9, P.O. Box 1246
South Glens Falls, New York 12803
(518) 793-5166
Fax (518) 793-5236

Preston L. Jenkins, Jr., CPA
Jeffrey J. Beecher, CPA
Stephen G. Bethel, CPA

Members
New York State Society of
Certified Public Accountants
American Institute of Certified Public Accountants

January 23, 2013

Preston L. Jenkins, Jr., Supervisor
Town of Moreau
61 Hudson Street
South Glens Falls, NY 12803

Re: Town of Moreau Development Corporation
Federal ID # 14-1762123
PARIS for the Year Ended December 31, 2012

Dear Supervisor Jenkins:

This letter is to certify that the Certified Financial Audit is complete and accurate for the Town of Moreau Local Development Corporation for the year ended December 31, 2012.

This Corporation has no assets and there was no business activity in 2012. Because of this, there are **No Financial Statements, No Management Letter, and No Report on Internal Controls** to submit.

If you should have any questions regarding this matter, please do not hesitate to contact me at (518) 793-5166.

Sincerely,



Stephen Bethel, CPA
Jenkins, Beecher & Bethel, LLP