

JENKINS, BEECHER & BETHEL, LLP
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January 02, 2014

Preston L. Jenkins, Jr.
Supervisor, Town of Moreau
351 Reynolds Road
Fort Edward, NY 12828

Re: Town of Moreau Local Development Corporation
Federal ID # 14-1762123
PARIS for the Year Ended December 31, 2013

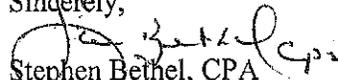
Dear Preston:

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, 2013.

This Corporation has no assets and there was no business activity in 2013. 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