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June 24, 2014

Mr. David Kidera, Director
State of New York
Authorities Budget Office
PO Box 2076
Albany NY 12220

RE: Middletown Community Development Agency

Dear Mr. Kidera,

We have recently been engaged by the Middletown Community Development Agency as there independent Audit firm for 2014. In speaking with the City Treasurer and Corporation Counsel, and interviewing the appropriate staff we are satisfied that there was no activity in the agency for 2013.

Should have any questions or require any additional information please do not hesitate to contact us.

Sinderely,
Rouis & Company LLP CPA's

Jonathan F Rouis CPA

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