

**JENKINS, BEECHER & BETHEL, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

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January 2, 2015

Preston L. Jenkins, Jr., Supervisor  
Town of Moreau  
351 Reynolds Road  
Fort Edward, NY 12828-9261

Re: Town of Moreau Development Corporation  
Federal ID # 14-1762123  
PARIS for the Year Ended December 31, 2014

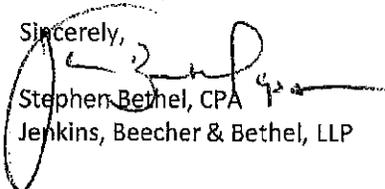
Dear Supervisor Jenkins:

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, 2014.

This Corporation has no assets and there was no business activity in 2014. 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