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May 20, 2014

New York State Authorities, Budget Office
PO Box 2076
Albany, NY 12220

Re: Prattsville Local Development Corporation
EIN: 45-5288570

To whom it may concern;

Please be advised that we were retained to look over the financial information at December 31, 2013 for our above-named client. There was very minimal activity in 2013 which included two expenditures; $1,286 for Prattsville Local Development Corporation's DNO insurance policy and $25 for the annual NYS CHAR-400 and two donations totaling of $1,425.00 to cover expenses. At the end of the year there was $115 in their cash account as the only asset of the local development corp.

Based on this assessment, we believe that our client is not responsible, nor would it be cost efficient for an audit to be performed of their books due to the amount of activity and assets held by this corporation.

Thank you in advance for your consideration in this matter. If I can be of further assistance, please contact me at my office.

Sincerely,

Bradley Cummings, CPA

BWC;nlb

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