

JENKINS, BEECHER & BETHEL, LLP
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March 14, 2011

Preston L. Jenkins, Jr.
Supervisor, Town of Moreau
PO Box 1349
South Glens Falls, NY 12803

Re: Town of Moreau Local Development Corporation
Federal ID # 14-1762123
PARIS for the Year Ended December 31, 2010

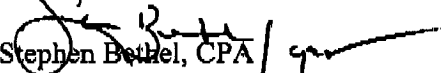
Dear Preston:

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, 2010.

This Corporation has no assets and there was no business activity in 2010. 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