

Cooper Arias, LLP

Accounting & Accountability 

April 5, 2019

To The Board of the Bethel Local
Development Corporation
White Lake, NY 12786

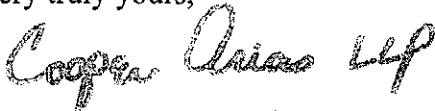
In planning and performing our audit of the financial statements of the Bethel Local Development Corporation as of and for the years ended December 31, 2018 and 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Bethel Local Development Corporation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. This letter does not affect our report dated April 5, 2019 on the financial statements of the Bethel Local Development Corporation. The accompanying recommendations are those that came to our attention during our examination, but assurances cannot be drawn that there are no other weaknesses.

Management has addressed our previous recommendations.

In conclusion, we would like to thank the Staff who assisted us during our examination and provided us with all the necessary records.

Very truly yours,



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