

March 19, 2015

To the Board of the Sullivan  
County Funding Corporation  
Ferndale, New York 12734

In planning and performing our audit of the financial statements of the Sullivan County Funding Corporation as of and for the years ended December 31, 2014 and 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the Sullivan County Funding 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 in accordance with *Government Auditing Standards*, 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.

The management of the Sullivan County Funding Corporation is responsible for establishing and maintaining an internal control structure. An internal control system consists of five elements: the control environment, risk assessment, information and communication, monitoring, and control activities. 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 March 19, 2015 on the financial statements of the Sullivan County Funding Corporation. Our comments are summarized as follows:

Certain matters involving the internal control structure and its operation have been discussed verbally with the appropriate administrative personnel.

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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Cooper Arias, LLP