

March 13, 2009

Board of Directors
Town of Bethlehem Industrial
Development Agency, a Component
Unit of the Town of Bethlehem
445 Delaware Avenue
Delmar, NY 12054

In planning and performing our audit of the financial statements of the Town of Bethlehem Industrial Development Agency, a Component Unit of the Town of Bethlehem (the Agency) for the year ended December 31, 2008, we considered the Agency's internal control structure to plan our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control or compliance with laws, regulations, contracts, and grants.

However, during our audit we noted the following matter for your consideration. This letter does not affect our report dated March 13, 2009, on the financial statements of the Agency.

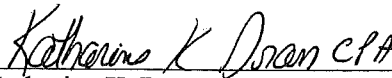
Prior Year Audit Comment

It was recommended in the prior year audit that the Agency close any unnecessary bank accounts. We are pleased to report that the prior year management letter comment was addressed and properly corrected.

We wish to thank the staff of the Comptroller's office for their assistance during our audit.

Very truly yours,

TEAL, BECKER & CHIARAMONTE, CPAs, P.C.



Katharine K. Doran, CPA

KKD/djm
02913/mgt ltr