LOCAL AREA OF LABOR DEVELOPMENT SOUTHWEST

MANAGEMENT LETTER FOR THE YEAR ENDED JUNE 30, 2014

ORTIZ, RIVERA, RIVERA & CO.

CERTIFIED PUBLIC ACCOUNTANTS • VALUE ADDED SERVICES

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March 3, 2015

To the Board of Directors
Local Area of Labor Development Southwest
San German, Puerto Rico

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Local Area of Labor Development Southwest as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered Local Area of Labor Development Southwest's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Local Area of Labor Development Southwest's internal control. Accordingly, we do not express an opinion on the effectiveness of Local Area of Labor Development Southwest's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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The information in this letter is intended solely for the use of those charged with governance of Local Area of Labor Development Southwest and is not intended to be and should not be used by anyone other these specified parties.

We sincerely appreciate the opportunity to provide services to Local Area of Labor Development Southwest and hope you find the information included in this correspondence useful and informative. If you have any questions or wish to discuss any of the items further, please let us know.

Cordially,

Ortiz, Rivera, Rivera & Co.

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