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April 2, 2020

Management, Audit Committee and the Board of Directors
Westchester County Health Care Corporation
100 Woods Road
Valhalla, New York 10595

Ladies and Gentlemen:

We are providing this letter in connection with our audit of Westchester County Health Care Corporation ("WCHCC") financial statements as of December 31, 2019 and for the year then ended, performed in accordance with auditing standards generally accepted in the United States of America ("US GAAS").

Our responsibility, as prescribed by US GAAS, is to plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to fraud or error. An audit includes consideration of internal control over financial reporting (hereinafter referred to as "internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of WCHCC's internal control. Accordingly, we express no such opinion on internal control effectiveness.

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 WCHCC's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was not designed to identify all deficiencies in internal control that, individually or in combination, might be material weaknesses. Given the limitations described herein, 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 were not identified.

This communication is intended solely for the information and use of management and the Board of Directors and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



New York, New York