

MaherDuessel

December 21, 2021

The Board of Directors
Bethlehem Authority

Ladies and Gentlemen:

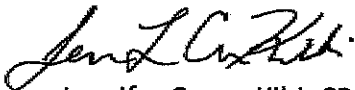
We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Bethlehem (City) for the year ended December 31, 2020, and have issued our report thereon dated December 20, 2021. The Bethlehem Authority (Authority) is included as a blended component unit of the City of Bethlehem's Water Fund, a major fund.

In our opinion dated December 20, 2021, we stated that the financial statements present fairly, in all material respects, the respective financial position of each major fund of the City as of December 31, 2020, and the respective changes in financial position and cash flows, where applicable thereof in conformity with accounting principles generally accepted in the United States of America.

There were no findings related to the Authority and there were no management letter comments provided to the City in relation to the Authority.

Additional information with respect to the Authority's audit is attached. Should you need further information, please don't hesitate to contact me.

Very truly yours,



Jennifer CruverKibi, CPA
Partner

JLC/sys

Enclosures