

**ONTARIO COUNTY FOUR SEASONS LOCAL
DEVELOPMENT CORP.**

ADVISORY COMMENT LETTER

SEPTEMBER 30, 2016



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

December 1, 2016

Board of Directors
Ontario County Four Seasons Local Development Corp.

In planning and performing our audit of the financial statements of Ontario County Four Seasons Local Development Corp. as of and for the year ended September 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered Ontario County Four Seasons Local Development Corp.'s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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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We would like to express our appreciation for the courtesies extended to us by management and their staff. It is an honor and privilege to serve the Organization. Should you have any questions or comments, please contact Ray Jacobi or Jackie Lee.

This communication is intended solely for the information and use of Management, Audit Committee Members and Board Members and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Mengel, Metzger, Barr & Co. LLP

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