

December 28, 2022

Kitty Crow, Director of Finance  
County of Chautauqua, New York  
3 North Erie Street  
Mayville, New York 14757

Re: Roberts Development Corporation Finance Reporting Requirements

Through inquiry and review of organizational documents and board minutes, we note the Roberts Road Development Corporation (the RRDC) was formed on March 19, 2009.

Based upon our review of board minutes and discussions with County of Chautauqua management, there were no revenues, expenses, nor assets or liabilities as of and for the year ending December 31, 2021.

Very truly yours,



Keeley Ann Hines, CPA  
Partner