Drescher & Malecki LLP

3083 William Street, Suite 5 Buffalo, New York 14227 Telephone: 716.565.2299 Fax: 716.565.2201



Certified Public Accountants

June 20, 2019

Mr. Mark Geise, President Roberts Road Development Corporation 3 North Erie Street, GOB Mayville, New York 14757

Re: Roberts Road Development Corporation Finance Reporting Requirements

Dear Mr. Geise:

Through inquiry and review of organizational documents and board minutes, it has been confirmed that the Roberts Road Development Corporation (the "RRDC") was formed on March 19, 2009.

The RRDC had no revenues or expenses during the year ended December 31, 2018, or assets or liabilities as of December 31, 2018.

Very truly yours,

Dushen & Maledin LLP

Thomas P. Malecki

Partner

Cc: Kitty Crow, Director of Finance, Chautauqua County, NY