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**Management Letter for the  
Columbus Avenue District Management Association, Inc**

To the Board of Directors  
**The Columbus Avenue District Management Association, Inc.**

In planning and performing our audit of the financial statements of the Columbus Avenue District Management Association, Inc. (the BID) for the fiscal year ended June 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the Columbus Avenue District Management Association'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 control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

During our audit we did not identify any deficiencies in internal control that we consider to be significant deficiencies or material weaknesses, as defined above.

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

**Bauer and Colabella, LLP**  
Brooklyn, New York  
October 12, 2015

*Bauer and Colabella, LLP*