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MOSTERT, MANZANERO & SCOTT, LLP
Certified Public Accountants

Deborah L. Mostert, CPA
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Mary E. Manzanero, CPA
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March 20, 2020

Development Chenango Corporation
15 South Broad Street
Norwich, NY 13815

Enclosed are "Draft" copies of the audited financial statements, report to board and management representation letter for DCC for the year-end financial statements.

We ask that management please review the documents and respond within the next two weeks. Your response within this time frame is critical as auditing standards require us to perform additional audit procedures resulting in increased fees if we do not receive a timely response. If you have any questions, please do not hesitate to contact our office.

Once you have completed your review, please sign and date your consent below. After you have returned the signed consent letter, we will forward to you a dated management representation letter for your signature. Please email your reply to us or fax it to us at (607) 432-5122.

Sincerely yours,

Mostert, Manzanero & Scott, LLP

Mostert, Manzanero & Scott, LLP

To: Mostert, Manzanero & Scott, LLP, CPAs

I have reviewed the "Draft" copies of the financial statements including the note disclosures, the report to the board and the management representation letter and confirm that we will be signing the management representation letter.


Name and Title


Date