December 31, 2013

William Daly
Roberts Road Development Corporation
3 North Erie Street, GOB
Mayville, New York 14757

RE: Roberts Road Development Corporation Finance Reporting Requirements

Dear Mr. Daly:

Through inquiry and review of organizational documents and board minutes we have confirmed that although the Roberts Road Development Corporation (RRDC) was formed on March 19, 2009, and that the Board of Directors first met in April 2009, there has been no financial activity to date.

As a result, the Roberts Road Development Corporation had no income, expenses, assets or liabilities during or at the end of the period ending December 31, 2013. Because there is no financial information to constitute a financial statement, an audit or financial statements cannot be provided.

Very truly yours,

Darin Schulz, CFO, RRDC