

March 29, 2016

Onondaga County Convention Center Hotel Development Corporation
c/o Steven Morgan, CFO
Onondaga County
John H. Mulroy Civic Center
Office of the County Executive
14th Floor
Syracuse, New York 13202

Dear Audit/Finance Committee Members:

Bonadio & Co., LLP was engaged by the Onondaga County Convention Center Hotel Development Corporation (Corporation) to perform consulting procedures (engagement) as outlined in our engagement letter dated March 28, 2016.

The results of our engagement, and review of the Corporation's bank statements, indicate no transactions occurred as of and for the year ending December 31, 2015.

If you have any questions concerning this report, please feel free to contact us at any time.

Very truly yours,

BONADIO & CO., LLP



By:
Gregg H. Evans, CPA, CFE
Partner

432 North Franklin Street, Suite 60
Syracuse, New York 13204
p (315) 476-4004
f (315) 475-1513

www.bonadio.com