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August 4, 2016

TO: THE OFFICIALS OF THE CARMEL CITY CENTER COMMUNITY
DEVELOPMENT CORPORATION, HAMILTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to accounting information and related documents of the Carmel City Center Community Development Corporation (4CDC) for the period of January 1, 2012 to December 31, 2012, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the 4CDC's financial statement, we did not follow auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any basic financial statement of the 4CDC.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The procedures we performed did not indicate any instances of material noncompliance that warrant comment at this time. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

This letter is intended for the information and use of the governing body and management of the 4CDC. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on May 18, 2016, with Curtis L. Coonrod, CPA, Accountant.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner