



MANAGEMENT LETTER

Board of Directors
Alliance for the Chesapeake Bay, Inc.
Annapolis, Maryland

In planning and performing our audit of the financial statements of Alliance for the Chesapeake Bay, Inc. (the Alliance) for the year ended December 31, 2015, we considered the Organizations internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. This letter does not affect our report dated July 19, 2016, on the financial statements of Alliance for the Chesapeake Bay, Inc. The following letter is meant to provide guidance and expertise where appropriate.

We wish to thank everyone at Alliance for the Chesapeake Bay, Inc. for their support, assistance and cooperation provided us during our audit engagement.

This report is intended solely for the information and use of the Board of Directors and management of Alliance for the Chesapeake Bay, Inc., and is not intended to be, and should not be, used by anyone other than these specified parties.

Anderson, Davis & Associates, CPA

Glen Burnie, Maryland
July 19, 2016

Current Year Matter:

Accounts Payable

During our audit procedures, we noted invoices were being recorded in accounts payable based on the date of the invoice, rather than the date when the goods/services were received by the Organization. To properly record goods/services received in the Organization's general ledger under the accrual basis of accounting, the invoices should be recorded based the date when the goods/services were received by the Organization.

Prior Year Matter and Current Status:

There were no prior year matters.