GREATER ROCHESTER OUTDOOR SPORTS FACILITY CORPORATION

Communication of Matters Related to Internal Control Over Financial Reporting
June 2008

Bonadio & Co., LLP
Certified Public Accountants

Bonadio & Co., LLP
CPAs, Consultants & More

June 2008

To the Board of Directors of
Greater Rochester Outdoor Sports Facility Corporation:

In planning and performing our audit of the financial statements of Greater Rochester Outdoor Sports Facility Corporation (the Company) as of and for the year ended December 31, 2007, in accordance with auditing standards generally accepted in the United States, we considered the Company's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

The Company's responses to the items identified have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of management, Board of Directors and others within the Company and is not intended to be and should not be used by anyone other than these specified parties.

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GREATER ROCHESTER OUTDOOR SPORTS FACILITY CORPORATION

COMMUNICATION OF MATTERS RELATED TO INTERNAL CONTROL OVER FINANCIAL REPORTING
JUNE 2008

1. PRIOR YEAR RECOMMENDATIONS

In connection with our audit of the financial statements of the Company for the year ended December 31, 2007, we reviewed the status of our prior year's suggestions for the consideration of management. The following suggestions were made during the prior year and have been addressed:

Segregation of Duties
We recommended that management implement a policy of requiring the Board member reviewing the bank statements and cancelled checks on a monthly basis to document his or her review by physically signing off on the bank statement. Based on our review of the monthly statements during the current year audit, we noted that the monthly review was properly documented.

Entries Made to Prior Periods
We recommended that management implement a formal closing process to ensure that no entries are made after the year is closed. During 2007, management began using the "period close" feature in QuickBooks to prevent entries from being made to closed periods. During our 2007 audit, we noted no entries to prior periods.

2. SIGNIFICANT DEFICIENCY

The following suggestion, which we consider to be a significant deficiency in internal control, was made during the previous audit but requires additional attention to be fully implemented:

Accrued Rent
We recommended that management record the annual rent expense related to the Stadium lease in order to comply with Generally Accepted Accounting Principals, even if the amounts had not been paid. Management responded that it would record these items as part of the 2007 closing process. Management did record accrued rent to the County, but recorded it at the incorrect amount, resulting in a $132,316 entry to the financial statements. We recommend that management implement controls to ensure that the correct amount of rent is recorded.

Management Response
The amount recorded for 2007 was estimated based on the 2006 amount. Subsequent to year-end, Management obtained the debt service schedule from the County of Monroe and therefore has the information to record the correct rent expense going forward through 2024. Management will then compare the rent expense per the accounting records to the schedule obtained from the County to ensure that rent has been correctly recorded.