



MAURICE DANNER, CPA P.C.

Certified Public Accountant

1321 Murfreesboro Pike, Ste. 511 • Nashville, TN 37217

(615) 364-5935 • FAX (615) 818-0223

maurice.danner@comcast.net

October 24, 2017

To the Board of Directors
Living Development Concepts, Inc.
Nashville, Tennessee

I have audited the financial statements of Living Development Concepts, Inc. (the "Organization") for the year ended December 31, 2016 and have issued my report thereon dated October 20, 2017. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter dated September 27, 2017. Professional standards also require that I communicate to you the following information related to my audit.

Findings

None

However I did issue a Management Letter regarding internal control recommendations.

Difficulties Encountered in Performing the Audit

I encountered no difficulties in dealing with management in performing and completing my audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. I'm pleased to report that no such disagreements arose during the course of my audit.

Management Representations

I have requested certain representations from management that are included in the management representation letter dated October 20, 2017.

This information is intended solely for the use of the board of directors and management of Living Development Concepts, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Man Dan, CPA P.C.