

Exhibit B: Internal Control Communication

In planning and performing our audit of the financial statements of Allied Drive Redevelopment, LLC as of and for the year ended December 31, 2018 in accordance with auditing standards generally accepted in the United States of America, we considered the company's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances 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 company's internal control. Accordingly, we do not express an opinion on the effectiveness of the company's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in the company's internal control to be material weaknesses:

Segregation of Duties

The basic premise of segregation of duties over the financial records is that no one person should have access to both the physical assets and the related accounting records or to all phases of a transaction.

There is a lack of segregation of duties over cash receipts. The Accounting Assistant opens the mail and collects the tenant receipts at the office. The Accounting Assistant enters and posts the receipts into the accounting software and prepares the deposit slips. These duties need to be segregated.

There is also a lack of segregation of duties over cash disbursements. The Controller has full access to the accounting software and is able to prepare, print and sign checks with either the President's signature stamp or the Vice President's signature stamp. These two signature stamps are kept in non-secured locations. The above mentioned signature stamps should be kept in a secured location in order to prevent unauthorized use.

The Controller prepares all bank reconciliations. Currently, no one reviews the reconciliations after the Controller has prepared them. There should be a person designated to review the bank reconciliations after being prepared by the Controller or another person should prepare the bank reconciliations and the Controller can review them.

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