

**Board of Directors
Pittsburgh Downtown
Partnership**

In planning and performing our audit of the financial statements of the Pittsburgh Downtown Partnership (Partnership) 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 Partnership's internal control over financial reporting (internal control) as a basis for designing audit 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 Partnership's internal control. Accordingly, we do not express an opinion on the effectiveness of the Partnership's internal control.

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 Partnership's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit, we noted a certain other matter that is presented for your consideration that was communicated in the prior management letter:

Conflict of Interest Statements

During our audit, we noted that the Partnership did not have nine of its Board members' conflict of interest statements on file. We recommend that the Partnership annually obtain conflict of interest statements for all of its Board members to ensure compliance with the conflict of interest policy and to stress the Partnership's commitment to the policy.

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

Pittsburgh, Pennsylvania

DATE