

Melillo & Mitchell, LLC
Certified Public Accountants

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ACCOUNTANT'S COMPILATION REPORT

May 15, 2018

To the Board of Directors
Aspetuck Land Trust, Inc.
P.O. Box 444
Westport, CT 06880

To the Board:

Management is responsible for the accompanying financial statements of Aspetuck Land Trust, Inc. (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets – cash basis as of December 31, 2017 and 2016 and the related statements of revenues, expenses, and other changes in net assets in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required in financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the organization's financial position and changes in net assets. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Respectfully submitted,

MELILLO & MITCHELL, LLC
Certified Public Accountants

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