

# BRASS & BLOCH CPAs LLP

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April 11, 2011

Oak Neck Lane Association Inc  
C/O Joseph Milligan  
200 W. Main Street  
PO Box 328  
Babylon, NY 11702

Dear Joe,

This letter is to advise you of the status in completing the agreed-upon procedures report on Oak Neck Lane Association Inc. books for the fiscal year ending April 30, 2010. Our engagement is in progress but due to other client demands the report is not yet complete.

As yet, nothing has come to our attention, based on the work we have performed, that would indicate that the financial reporting by the Board of Oak Neck Lane Association Inc. is materially misstated.

Sincerely,



Richard P. Bloch  
Brass & Bloch CPAs LLP

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