RSM ROC & Company
Certified Public Accountants & Consultants

RSM ROC & Company
PO Box 10528
San Juan, PR 00922-0528
T: 787 751 6164 F: 787 759 7479
www.rocpr.net

To: Management and Board of Directors
Puerto Rico Public-Private Partnerships Authority

In planning and performing our audit of the financial statements of Puerto Rico Public-Private Partnerships Authority (the "Authority") as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority'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 Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority'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 entity'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.

This communication is intended solely for the information and use of Board of Directors, and the Office of the Comptroller of Puerto Rico, and is not intended to be, and should not be, used by anyone other than these specified parties.

San Juan, Puerto Rico
December 9, 2014.

RSM ROC & Company

Stamp No. E138128 was affixed to
the original of this report.

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