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To the Board of Directors and Management
of Luther F. Carson Four Rivers Center, Inc.
Paducah, Kentucky

We have audited the financial statements of the Luther F. Carson Four Rivers Center, Inc. for the year ended June 30, 2018, and have issued our report thereon dated October 8, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated August 2, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Luther F. Carson Four Rivers Center, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2018. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were management's estimate of depreciation expense and the net present value of unconditional promises to give. Depreciation expense is estimated using the straight-line method over the estimated useful lives of the various classes of assets. The net present value of unconditional promises to give is estimated using published life expectancy rates for life insurance backed promises, estimates of the timing of the actual receipt of promised gifts, and discount rates tied to the applicable federal rates determined by the Internal Revenue Service. We evaluated the key factors and assumptions used to develop depreciation expense and the net present value of unconditional promises to give and have determined that these are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were the disclosure of unconditional promises to give in Note 3 and the disclosure of property and equipment in Note 4 to the financial statements. These are sensitive because of the estimates used in determining the discount to net present value on the unconditional promises to give and the estimated useful lives of the assets.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

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Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements except for one item.

The uncorrected misstatements relate to the timing of when grant payments are received from the Carson Myre Foundation. There is an overstatement of accounts receivable and beginning unrestricted net assets of $85,000.

One of the corrected misstatements detected as a result of the audit procedures is considered to be a material misstatement. It is an adjustment of the net present value of unconditional promises to give. The details of promises to give are described in the footnote 3 to the financial statements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 8, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matter

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Williams, Williams & Lentz, LLP

Paducah, Kentucky
October 8, 2018

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