

Jacob K. Javits
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of New York

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March 8, 2010

Frank J. Houston
Audit Director
Office of the State Comptroller
Division of State Government Accountability
123 William Street – 21st Floor
New York, NY 10038

Dear Mr. Houston:

Pursuant to Section 170 of the Executive Law, listed below is our response to the New York Convention Center Operating Corporation's report on implementation of the recommendation in Audit Report (2009-S-40) *Oversight of Revenue contracts* issued by the Office of the State Comptroller.

Please find the Javits Centers' 90 day response below:

Recommendation: Obtain daily food and beverage summary sheets and validated deposits from Centerplate as provided for in the contract in order to analyze accuracy of Centerplate reports.

NYCCOC Response: We will be analyzing the sales and deposits on a monthly basis. We will be using the bank statements that are provided by Centerplate monthly. This document allows us to reconcile the cash and check deposits to the food and beverage summary sheets that are also provided to us monthly.

In addition, we are obtaining independent source documents from the credit card suppliers on a monthly basis. Using this independent source documentation, we are able to validate the Centerplate charges that are reported on the daily food and beverage summary sheets.

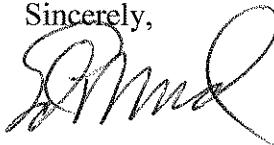
These tests are being performed monthly in addition to the Gross Profit test that we implemented earlier in the year, along with the independent audit that is performed annually. We believe that in performing these tests we are providing prudent oversight.

90 Day Response: In our previous response dated December 7, 2009, we stated that we have requested that the concessionaire provide the CCOC with the validated deposit slips which would provide us with an independent method to verify the accuracy of the monthly summary reports. The concessionaire has provided us with this documentation which has been compared

to the monthly summary reports. No exceptions have been noted. We have also received independent documentation regarding the credit card sales that have been compared to the monthly summary reports. Again, no exceptions between the two source documents have been noted. In addition, we continue to perform the monthly gross profit test and anticipate receiving the report of the independent auditor's that is prepared annually. We believe that in performing these tests we are providing prudent oversight.

We appreciate the cooperation and courtesies extended by your auditing team to our staff.

Sincerely,

A handwritten signature in black ink, appearing to read 'E. MacDonald', written in a cursive style.

Edward B. MacDonald
Senior Vice President and CFO
New York Convention Center Operation Corporation

cc: Thomas Lukacs, Division of Budget
Gerald T. McQueen, President and CEO NYCCOC