

March 15, 2018

Ms. Pam Claassen, CFO
American Baptist Homes of Washington (dba Judson Park) (a Member of Cornerstone Affiliates)
6120 Stoneridge Mall Road, Suite 100
Pleasanton, CA 94588

Dear Pam,

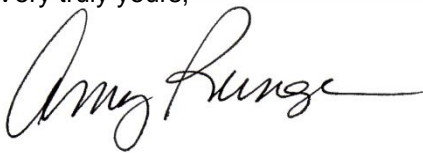
Attached are the following for American Baptist Homes of Washington (dba Judson Park) (a Member of Cornerstone Affiliates):

- Report of Independent Auditors and Financial Statements with Supplementary Information as of and for the year ended December 31, 2017
- Communication with Those Charged with Governance as of December 31, 2017
- Communication of Internal Control Related Matters as of and for the year ended December 31, 2017
- Report of Independent Accountants and Schedules of Debt Service Coverage Ratio and Days Cash on Hand as of December 31, 2017
- Report of Independent Auditors (Debt Covenant Negative Assurance) as of December 31, 2017

Double-click the paperclips below the word "Attachments" underneath the signature line to access the documents.

Please call if you have any questions regarding these documents or any other matters.

Very truly yours,



Amy Runge, Partner, for
Moss Adams LLP

Attachments:

FS



AU-C 260



AU-C 265



DCS



DCNA

