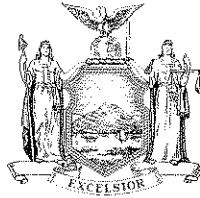


THOMAS P. DINAPOLI
STATE COMPTROLLER



110 STATE STREET
ALBANY, NEW YORK 12236

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

September 8, 2015

Toski & Co., CPAs, P.C.
6390 Main Street, Suite 200
Williamsville, New York 14221

To Whom It May Concern:

We are providing this letter in connection with your examination of management's assertion that the Division of Payroll, Accounting and Revenue Services (the Division) system of internal accounting and administrative controls maintained during the period January 31, 2015 through March 31, 2015, (the Internal Control System) is adequate to meet the criteria contained in: (i) the New York Government Accountability Audit and Internal Control Act of 1999 (Audit and Internal Control Act); and (ii) the Appendix to this letter, which contains the significant objectives and relevant internal accounting and administrative controls of the Division. We confirm, to the best of our knowledge and belief, the following representations made to you during your engagement:

1. The Division is responsible for, and has established and is maintaining, the Internal Control System, the primary purpose of which is to provide management with reasonable, but not absolute, assurance that: (i) Division assets are safeguarded against loss from unauthorized use or disposition; and (ii) Division transactions are executed in accordance with management's authorization and are recorded properly.
2. The Division is responsible for complying with the Audit and Internal Control Act and has established the significant objectives and relevant internal controls identified in the Appendix.
3. The Division has made available to you all the financial and administrative records and related data relevant to the Appendix.
4. The Division has performed an evaluation of the effectiveness of the Internal Control System in regard to the criteria for effective internal controls contained in the Audit, and Internal Control Act the Standards for Internal Control in New York State Government and the Appendix for the period January 31, 2015 through March 31, 2015. Based upon this evaluation, the Division believes that, during the period January 31, 2015 through March 31, 2015, there were no material weaknesses in the design or operation of the Internal Control System that could adversely affect the Division's ability to initiate, record, process, summarize and report data.

5. Management's assertion with regard to internal control can be found in the accompanying Appendix.
6. We have disclosed to you all information of which we are aware that may contradict the effectiveness of internal control, and we have disclosed to you all communications from regulatory agencies affecting internal control.
7. We are not aware of any material fraud and any other fraud that, although not material, involves management or other employees who have a significant role in the Internal Control System during the period January 31, 2015 through March 31, 2015.
8. It is the understanding of the Division that your examination was made in accordance with the standards established by the American Institute of Certified Public Accountants, Government Auditing Standards issued by the Comptroller General of the United States, the Standards for Internal Control in New York State Government, and as required by the Audit and Internal Control Act. Therefore, your study was designed primarily for the purpose of reporting on management's assertion that the Internal Control System maintained during January 31, 2015 through March 31, 2015 is adequate to meet the criteria contained in the Audit and Internal Control Act and the Appendix, and that your tests of the accounting and administrative controls and other procedures were limited to those which you considered necessary for that purpose.

To the best of our knowledge and belief, no changes in the Internal Control System or other factors that might significantly affect internal control have occurred subsequent to March 31, 2015, and through the date of this letter.

Sincerely,

Signature:  _____

Title: DEPUTY COMPTROLLER