



August 20, 2012

Christopher Trento, CPA  
41 Main Street  
Brockport, New York 14420

In connection with your audit of the financial statements of the Greater Brockport Development Corporation as of April 30, 2012 and 2011, and for the years then ended for the purposes of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of operations of the Greater Brockport Development Corporation in conformity with generally accepted accounting principles, we confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

1. We are responsible for the fair presentation in the financial statements of financial position, results of operations of the Greater Brockport Development Corporation in conformity with generally accepted accounting principles. The financial statements include all properly classified funds under the organization's control.
2. We have made available to you all-
  - a. Financial records and related data; and all audit or relevant monitoring reports, if any, received from funding sources.
  - b. Minutes of meetings of Board of Directors or Trustees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
3. There have been no-
  - a. Irregularities involving management or employees who have significant roles in the internal control structure.
  - b. Irregularities involving other employees that could have a material effect on the financial statements.
  - c. Communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements.

4. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or fund balances.
5. The following have been properly recorded or disclosed in the financial statements:
  - a. Related party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements.
  - b. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.
6. There are no-
  - a. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
  - b. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by Statement of Financial Accounting Standards No. 5.
7. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Statement of Financial Accounting Standards No. 5.
8. Greater Brockport Development Corporation is exempt under Section 501 (c) (3) of the Internal Revenue Code. Any activities what would jeopardize the organization's tax-exempt status of which we are aware, and all activities subject to tax on unrelated business income or excise or other tax have been disclosed to you. All required filings with tax authorities are up to date.
9. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
10. Greater Brockport Development Corporation has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged.
11. We have complied with all restrictions on resources and aspects of contractual and grant agreement that would have a material effect on the financial statements in the event of noncompliance.

12. No events have occurred subsequent to the balance sheet date that would require adjustments to, or disclosure in the financial statements.

Signature: William G. Anderson Title: Vice President