

MANAGEMENT LETTER

March 26, 2009

Town of Hamburg Industrial Development Agency
6122 South Park Avenue
Hamburg, NY 14075

Honorable Board:

In planning and performing our audit of the financial statements of the Town of Hamburg Industrial Development Agency as of and for the year ended December 31, 2008, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Hamburg Industrial Development Agency's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be control deficiencies, significant deficiencies or material weaknesses, as defined above.

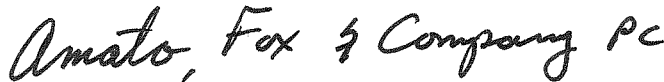
Our consideration of internal control would not necessarily disclose all matters in internal control that might be control deficiencies, significant deficiencies, and material weaknesses and, accordingly, would not necessarily disclose all control deficiencies, significant deficiencies, and material weaknesses that are defined above. In addition, because of inherent limitations in internal control, errors or irregularities may occur and not be detected by such controls. These conditions were considered in determining the nature, timing, and extent of the audit tests applied in our audit of the December 31, 2008 basic financial statements, and this report does not affect our report on those basic financial statements dated March 26, 2009. We have not considered the internal control since the date of our report.

This communication is intended solely for the information and use of management, the Town of Hamburg Industrial Development Agency, and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank various Town of Hamburg Industrial Development Agency officers and employees for their cooperation during our audit of the basic financial statements.

Should you have any questions concerning this letter, please let us know and we will meet with you at your earliest convenience.

Sincerely,



Amato, Fox & Company, PC