



MANAGEMENT LETTER

March 29, 2012

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 governmental activities of the Town of Hamburg Industrial Development Agency as of and for the year ended December 31, 2011, 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 (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Hamburg Industrial Development Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Hamburg Industrial Development Agency's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

A deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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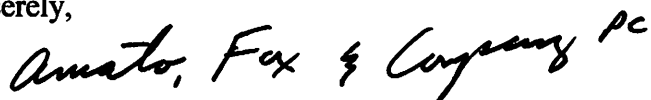
Our consideration of internal control would not necessarily disclose all matters in internal control that might be deficiencies, significant deficiencies, and material weaknesses and, accordingly, would not necessarily disclose all deficiencies, significant deficiencies, and material weaknesses that 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, 2011 basic financial statements, and this report does not affect our report on those basic financial statements dated March 29, 2012. 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,

A handwritten signature in black ink that reads "Amato, Fox & Company PC". The signature is written in a cursive, flowing style.

Amato, Fox & Company, P.C.
Certified Public Accountants