
Certified Public Accountants

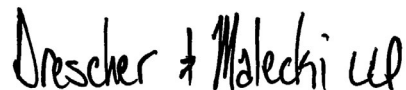
**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SECTION 2925(3)(f) OF THE
NEW YORK STATE PUBLIC AUTHORITIES LAW**

To the Board of Directors
Broome Tobacco Asset Securitization Corporation:

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities and the major fund of Broome Tobacco Asset Securitization Corporation ("BTASC"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise BTASC's basic financial statements, and have issued our report thereon dated March 9, 2022.

In connection with our audit, nothing came to our attention that caused us to believe that OTASC failed to comply with Section 2925(3)(f) of the New York State Public Authorities Law regarding investment guidelines during the year ended December 31, 2021. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding OTASC's noncompliance with the above rules and regulations.

The purpose of this report is solely to describe the scope and results of our testing. This communication is not suitable for any other purpose.

A handwritten signature in black ink that reads 'Drescher & Malecki LLP'. The signature is written in a cursive, flowing style.

March 9, 2022