

March 16, 2015

CONFIDENTIAL

The Board of Directors
Broome Tobacco Asset Securitization Corporation

Dear Board Members:

We have completed our audit of the financial statements of Broome Tobacco Asset Securitization Corporation (the "Corporation") for the year ended December 31, 2014. Considering the test character of our audit, you will appreciate that reliance must be placed on adequate methods of internal control as your principal safeguard against irregularities which a test examination may not disclose. We now present for your consideration our comments and recommendations based upon observations made during our audit.

This report is solely for the information and use of the Board of Directors, management and others within the Corporation.

Website


The website as maintained by the Corporation has not posted its Board minutes since 2012 as required by the NYS Authority Budget Office. The Board is required to meet, at a minimum, on an annual basis and to post the results of those meeting on its website. We recommend that the Board review its procedures for assuring that all updates are posted to the website. In addition to reviewing its procedures, we recommend that any missing information required to be posted on the website be added.

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We wish to take this opportunity to express our appreciation for the courtesy and cooperation extended to us by the Corporation during our audit. If you have any questions regarding the foregoing comments or wish any assistance in their implementation, please contact us at your convenience.

Very truly yours,

TOSKI & CO., CPAs, P.C.



Douglas E. Zimmerman, CPA
Managing Director