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March 23, 2016

The Board of Directors
Broome Tobacco Asset
Securitization Corporation

Dear Board Members:

The purpose of this letter is to confirm that a management letter will not be prepared or issued in connection with our audit of the Broome Tobacco Asset Securitization Corporation for its year ended December 31, 2015.

Should you have any questions or desire any additional information, please do not hesitate to contact us.

Very truly yours,

EFPR GROUP, CPAs, PLLC