

July 23, 2012

CONFIDENTIAL

Board of Directors
Broome Tobacco Asset Securitization Corporation:

We have completed our audit of the financial statements of the governmental activities and the fund information of the Broome Tobacco Asset Securitization Corporation (the Corporation), a blended component unit of the County of Broome, New York (the County), as of and for the year ended December 31, 2011. In planning and performing our audit of the financial statements, we considered the Corporation's internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements, and not to provide assurance on internal control. We have developed the following comment and recommendation concerning certain matters related to the Corporation's internal control and accounting, administrative and operating matters.

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

Public Authorities Reform Act of 2009

The Public Authorities Reform Act of 2009 (PARA) was signed into law December 11, 2009 and was effective beginning March 1, 2010. PARA has increased the amount of regulation and transparency required for public authorities, such as the Corporation. These new requirements include additional annual report requirements in accordance with Section 2800 of Public Authorities Law.

During our audit, we noted that the Corporation did not submit an annual report within ninety days of the end of its fiscal year. For year ended December 31, 2011, an annual report was due by March 31, 2012. In order to comply with PARA, we recommend that the Corporation develop procedures to ensure that the Corporation is in compliance with all relevant PARA requirements and that all required reports are submitted timely.

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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's personnel during our audit. If you have any questions regarding the foregoing comment and recommendation or wish any assistance in implementation, please contact us at your convenience.

Very truly yours,

TOSKI & CO., CPAs, P.C.

Ronald C. Toski, CPA
Managing Director