

BROWN & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

March 28, 2011

To the Board of Directors
Niagara County Brownfield Development Corporation

SAS No. 115 COMMUNICATION

In planning and performing our audit of the financial statements of Niagara County Brownfield Development Corporation (NCBDC) as of and for the year ended September 30, 2010, in accordance with auditing standards generally accepted in the United States of America, we considered NCBDC's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 a 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 believe that the following is both a significant deficiency and material weakness:

The Corporation does not have the permanent full time staff required for the preparation of the financial statements and all related disclosures which would enable the prevention, detection, or correction of any misstatements in said financial statements.

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.

Response from Niagara County Brownfield Development Corporation:

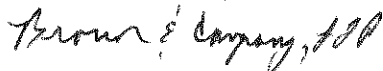
Niagara County Brownfield Development Corporation engages outside independent auditors to assist in drafting the financial statements and related notes. We designate certain individuals with suitable skill sets and knowledge to oversee this service and management reviews, as well as accepts responsibility for the financial statements.

We understand the risk associated with not having the appropriate permanent full time staffing that would provide for the preparation of the financial statements with related notes and we hereby accept the degree of risk related to this material weakness.

Management believes the cost of correcting this material weakness would exceed the benefits to be derived from doing so.

This communication is intended solely for the information and use of management and the Board of Directors, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

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