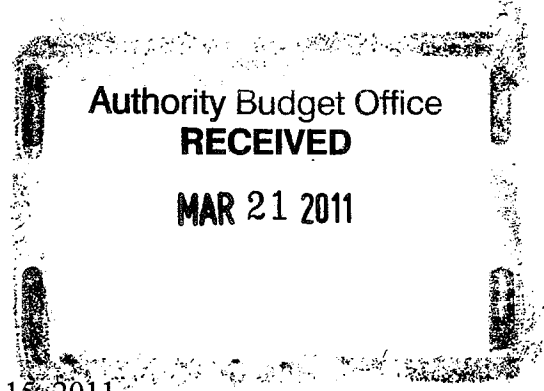


COLUCCI & GALLAHER, P.C.

Direct Dial: (716) 803-6232
Email: klisandrelli@colucci-gallaher.com



March 15, 2011

Hon. Andrew M. Cuomo
Governor
State of New York
State Capitol
Albany, NY 12224

Hon. Thomas P. DiNapoli
Comptroller
Office of the State Comptroller
110 State Street, 15th Floor
Albany, NY 12220

Hon. David Kidera
Director
State of New York Authorities
Budget Office
P.O. Box 2076
Albany, NY 12220

Hon. Dean G. Skelos
President
New York State Senate
Legislative Office Building
Room 909
Albany, NY 12247

Hon. Sheldon Silver
Speaker
New York State Assembly
Legislative Office Building
Room 932
Albany, NY 12248

Dear Sirs:

We are counsel to Erie County Medical Center Corporation (the "Corporation"), a public benefit corporation established under Article 10-C of the Public Authorities Law. Public Authorities Law Sections 3631(6), 3631(9) and 2827-a(1) authorize the Corporation to form subsidiary corporations.

Public Authorities Law Section 2827-a(2) requires a state authority to file, no less than sixty days prior to the formation of a subsidiary, notice to the Authorities Budget Office, the State Comptroller, the Governor and the State Legislature that it will be creating a subsidiary. The purpose of this letter, therefore, is to provide this statutorily required notice and to advise the addressees of this letter that the Corporation intends to establish two subsidiaries on or after May 16, 2011.

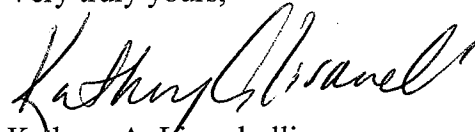
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March 15, 2011

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Should you have any questions regarding the above, please do not hesitate to contact the undersigned at (716) 803-6232.

Very truly yours,

A handwritten signature in black ink, appearing to read "Kathryn A. Lisandrelli". The signature is fluid and cursive, with the first name being the most prominent.

Kathryn A. Lisandrelli
for COLUCCI & GALLAHER, P.C.

KAL/jek