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Piaker & Lyons
CERTIFIED PUBLIC ACCOUNTANTS

Established in 1955

(607) 729-9373
Fax: (607) 729-6893
Website: pnlcpa.com

Philip M. Piaker, CPA
(1921-2003)
Abraham L. Piaker, CPA
(1925-2005)

Of Counsel:

Allan R. Lyons, CPA
Kenneth L. Goleman, CPA

*Also Licensed in Pennsylvania
**Also Licensed in Maryland

Also Member of:

*National Association of Certified Valuation Analysts
*Pennsylvania Institute of Certified Public Accountants

July 22, 2014

Board of Directors of the
Broome County Land Bank Corporation
Binghamton, New York

We have been asked to verify that the **BROOME COUNTY LAND BANK CORPORATION** (the Organization) had no financial transactions during the calendar year 2013. Financial transactions, for the purpose of this letter, are defined as the receipt or disbursement of money. Based upon our review of various Organization records, we have determined that the Organization had no financial transactions, assets, or liabilities for the year ended December 31, 2013. Although the Organization was incorporated in June 2013, there were no employees, activity or funding until 2014. The Organization's 2013 Form 990-EZ, which properly reflects no activity for the year ended December 31, 2013, will be filed by July 31, 2014.

Sincerely,

PIAKER & LYONS, P.C.

Janeen F. Sutryk, CPA