CERTIFIED PUBLIC ACCOUNTANTS

May 13, 2014

David Kidera, Director
State of New York
Authorities Budget Office
PO Box 2076
Albany, NY 12220-0076

Dear Mr. Kidera:

We were contracted by the Suffolk County Landbank Corporation (SCLBC) to prepare their financial statements for the period ended December 31, 2013 in order to be audited and comply with their financial reporting requirements. The SCLBC was formed in May of 2013, and had no financial activity during 2013.

As a result there was no assets, liabilities, revenues or expenditures and we were unable to prepare financial statements for the period ended December 31, 2013. Should you have any questions or require further information please feel free to contact Jeffrey Davoli, CPA at (631) 434-9500.

Very truly yours,

Albrecht, Viggiano, Zureck & Company P.C.

Hauppauge, New York

PERSONAL SERVICE. TRUSTED ADVICE.

ALBRECHT, VIGGIANO, ZURECK & COMPANY, P.C.

245 PARK AVENUE, 39TH FLOOR
NEW YORK, NY 10167
T: 212.792.4075

25 SUFFOLK COURT
HAUPPAUGE, NY 11788-3715
T: 631.434.9500 F: 631.434.9518

www.avz.com
INDEPENDENT MEMBER OF BKR INTERNATIONAL