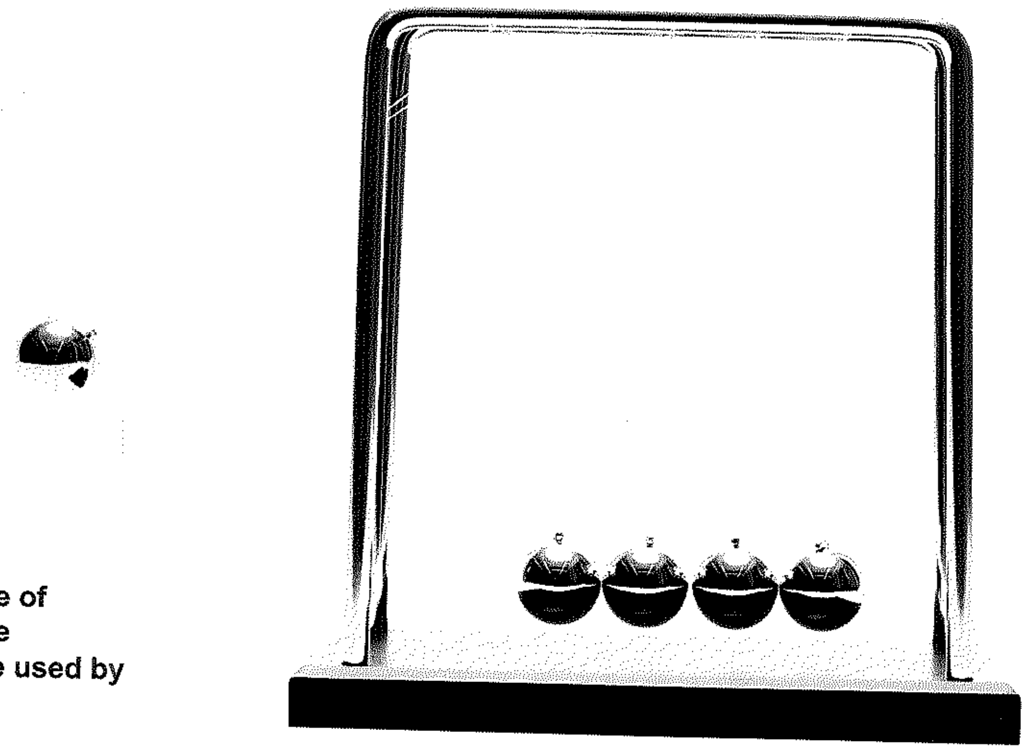
Deloitte.

County of Erie, New York Year-End Communications to the Audit Committee 2009 Audit

Deloitte & Touche LLP



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

Agenda

- Audit scope
- Significant audit areas
- Our responsibility under Generally Accepted Auditing Standards
- Accounting estimates
- Uncorrected misstatements and material corrected misstatements
- Significant accounting policies
- Additional matters
- Control-related matters
- Peer review process and report

Audit scope

We have performed an audit of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Erie, New York (the "Company") as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements, in accordance with auditing standards generally accepted in the United States of America and have issued our report thereon dated September 24, 2010.

Our audit scope was outlined in our 2009 Audit Plan, which was presented to the audit committee at its May 11, 2010 meeting and was not restricted in any way during the course of the audit.

Our auditing procedures addressed the risks identified in our 2009 Audit Plan, no significant scope changes or new risk areas were identified during the course of our audit.

We have prepared the following comments to assist you in fulfilling your obligation to oversee the financial reporting and disclosure process for which management of the County is responsible.

Significant audit areas

- **Revenue recognition**
  - Performed certain fraud procedures as required by Statement on Auditing Standards No. *99, Consideration of Fraud in a Financial Statement Audit*
  - Performed substantive analytical procedures leveraging budgetary information
- **Journal Entry Testing**
  - Involved data quality and integrity (DQI) firm specialists in our testing process
  - Ensured the journal entry population reconciled to the trial balance
  - Profiled journal entries for areas of audit interest
  - Tested a sample of journal entries to ensure they were supported, reviewed, and had appropriate rationale and business purpose
- **Capital Assets**
  - Rolled forward the capital assets balance from the previous years' balance
  - Tested additions, disposals, and depreciation expense
  - Reconciled transfers out of CIP
  - Tested management's consideration of impairment indicators under GASB Statement No. 42

Significant audit areas (cont.)

- **Postretirement Benefit Obligations (GASB Statements No. 45)**
  - Involved Human Capital specialists to audit the assumptions and methodologies used to calculate the County's obligations
  - Tested the accuracy and completeness of underlying detail
- **Workers' Compensation Self-Insurance Reserves**
  - Involved Human Capital specialists to audit the assumptions and methodologies used to calculate the County's obligations
  - Tested the accuracy and completeness of underlying detail
  - Assessed the change in reserving methodologies applied between 2008 and 2009 due to 2009 change in third party administrator
- **General Liability Self-Insurance Reserves**
  - Confirmed general liability cases with both internal and external legal counsel
  - Assessed management's conclusions regarding the likelihood of the County's incurring a loss as a result of such cases was probable and estimable for accrual purposes
  - Assessed the magnitude of cases for which there was a reasonable possibility for the County's incurring a loss.

Our responsibility under Generally Accepted Auditing Standards (GAAS)

Our responsibility under the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States ("generally accepted government auditing standards") had been described in our engagement letter dated April 5, 2010.

The objectives of an audit conducted in accordance with the aforementioned standards are to:

- Express an opinion on the fairness of the presentation of each opinion unit in the County's basic financial statements and the accompanying supplementary information, and to disclaim an opinion on the required supplementary information for the year ended December 31, 2009, in conformity with accounting principles generally accepted in the United States of America ("generally accepted accounting principles"), in all material respects
- Express an opinion on whether the supplementary information that accompanies the basic financial statements, including the schedule of expenditures of federal awards and the combining and individual non-major governmental fund financial statements and schedules, are presented fairly, in all material respects, in relation to the basic financial statements taken as a whole

Our responsibility under Generally Accepted Auditing Standards (GAAS) (cont.)

- Report on the County's internal control over financial reporting and on its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters for the year ended December 31, 2009, based on an audit of financial statements performed in accordance with the standards applicable to financial statement audits contained in generally accepted government auditing standards.
- Report on the County's compliance with requirements applicable to each major program and on internal control over compliance in accordance with the *U.S. Office of Management and Budget (OMB) Circular A- 133 Compliance Supplement*

We considered the County's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting. Our consideration of internal control over financial reporting was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are ordinarily based on knowledge and experience about past and current events and on assumptions about future events.

Significant accounting estimates reflected in the County's 2009 basic financial statements include:

- Postretirement benefit obligation
- Worker's compensation self-insurance reserves
- General liability reserves
- Allowance for doubtful accounts receivable
- Pollution remediation obligations
- Depreciation and useful life of capital assets

During the year ended December 31, 2009, we are not aware of any significant changes in accounting estimates or in management's judgments relating to such estimates

Uncorrected misstatements and material corrected misstatements

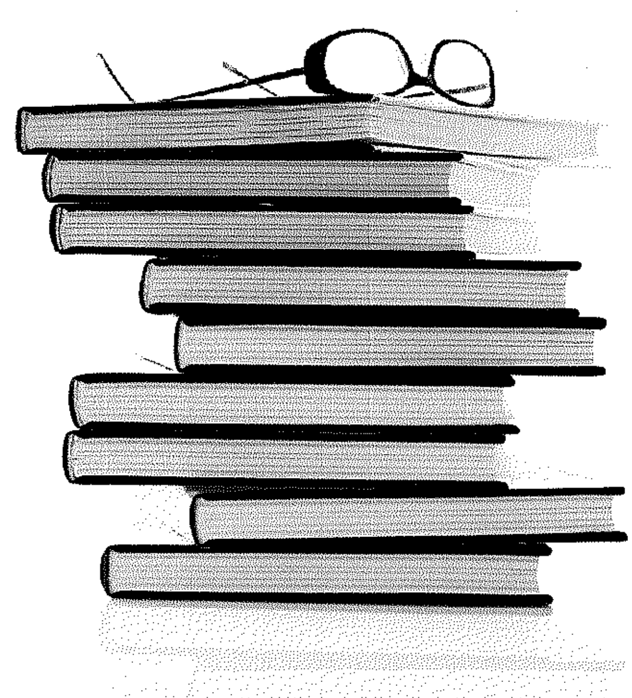
Our audit of the basic financial statements was designed to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. There were no uncorrected misstatements or disclosure items passed identified during our audit.

The following material misstatements were brought to the attention of management as a result of our audit procedures and were corrected by management during the current period:

- *An adjustment to decrease Agency Fund cash and the corresponding "held in custody for others" liability by approximately $844,000 due to previously unrecorded book vs. bank reconciling items*
- *An adjustment to reduce the General Fund reserve for uncollectible receivables by approximately $2,806,000 for amounts that were collected and no longer required reserve*

Significant accounting policies

The County's significant accounting policies are set forth in Note I to the 2009 basic financial statements. During the year ended December 31, 2009, there were no significant changes in previously adopted accounting policies or their application.



Additional matters

Other Information in the Comprehensive Annual Financial Report (CAFR)

When audited financial statements are included in documents containing other information, such as the County's CAFR, we read such other information and consider whether it, or the manner of its presentation, is materially inconsistent with the information, or the manner of its presentation, in the basic financial statements audited by us. We have read the other information in the County's CAFR and have inquired as to the method of measurement and presentation of such information. We did not note any material inconsistencies or obtain knowledge of a material misstatement of fact in the other information.

Disagreements with management

We have not had any disagreements with management related to matters that are material to the County's 2009 basic financial statements.

Additional matters (cont.)

Consultation with other accountants

We are not aware of any consultations that management may have had with other accountants about auditing and accounting matters during 2009, other than the work of other auditors as referenced within our audit opinion in connection with their audits of Erie Community College (and component units thereof), Eric County Fiscal Stability Authority, Erie County Medical Center Corporation (and the component units thereof), and the Buffalo and Erie County Industrial Land Development Corporation and Subsidiary.

Additional matters (cont.)

Significant issues discussed with management prior to our retention

Throughout the year, routine discussions were held, or were the subject of correspondence, with management regarding the application of accounting principles or auditing standards in connection with transactions that have occurred, transactions that were contemplated, or reassessment of current circumstances. In our judgment, such discussions or correspondence were not held in connection with our retention as auditors and did not involve significant issues requiring communication to the Audit Committee.

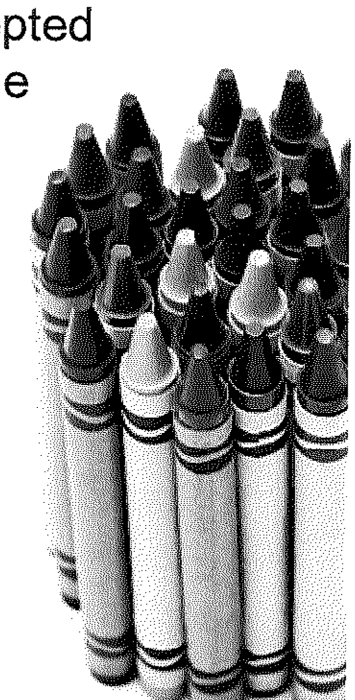
Significant difficulties encountered in performing the audit

In our judgment, we received the full cooperation of the County's management and staff and had unrestricted access to its senior management in the performance of our audit.

Additional matters (cont.)

Management representations

We have made specific inquiries of the County's management about the representations embodied in the basic financial statements. Additionally, we have requested that management provide to us the written representations the County is required to provide to its independent auditors under generally accepted auditing standards. We have attached to this presentation a copy of the representation letter we obtained from management.



Control-related matters

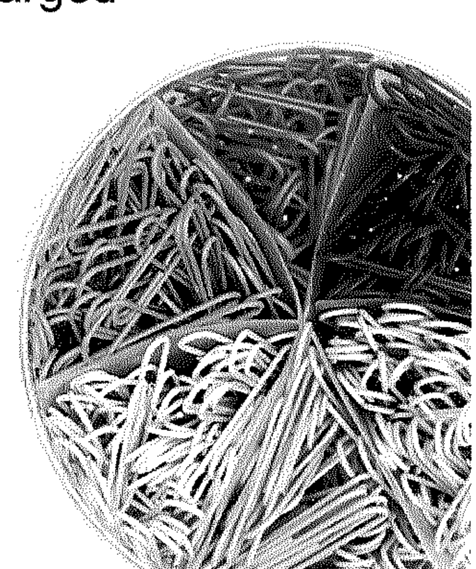
We plan to issue a separate report to you, also dated September 30 24, 2010, containing certain matters involving the County's internal control over financial reporting that we consider to be a significant deficiency under standards established by the American Institute of Certified Public Accountants

The definitions of a deficiency, a material weakness, and a significant deficiency that are established in AU 325, Communicating Internal Control Related Matters Identified in an Audit, are as follows:

- A **deficiency** in internal control over financial reporting 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 deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when (a) a properly designed control does not operate as designed, or (b) the person performing the control does not possess the necessary authority or competence to perform the control effectively.

Control-related matters (cont.)

- A **material weakness** is a deficiency, or combination of deficiencies, in internal control over financial reporting, 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.
- A **significant deficiency** is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Peer review process and report

- In December 2008, Ernst & Young completed the most recent peer review of Deloitte & Touche LLP's system of quality control for our accounting and auditing practice applicable to non-SEC issuers
  - Ernst & Young issued a rating of "pass," which means that Deloitte & Touche LLP's system of quality control has been suitably designed and complied with to provide Deloitte & Touche LLP with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects
  - A copy of the peer review report and letter of comments is available at http://peerreview.aicpaservices.org/publicfile/Popup.aspx?f=10016352&r=264503&t=REV&s=1&e=.pdf

County of Erie
MARK C. POLONCARZ
COMPTROLLER

September 24, 2010

Deloitte & Touche LLP
Key Bank Tower
50 Fountain Plaza, Suite 250
Buffalo, NY 14202

We are providing this letter in connection with your audit of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Erie, New York (the "County"), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements for the purpose of expressing an opinion as to whether the basic financial statements present fairly, in all material respects, the financial position, results of operations or changes in fund balances, and cash flows of the County in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the following:

a. The fair presentation in the basic financial statements of financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, in conformity with accounting principles generally accepted in the United States of America

b. The fair presentation of the required supplementary information, including Management's Discussion and Analysis, and supplemental schedules accompanying the basic financial statements that are presented for the purpose of additional analysis of the basic financial statements

c. The design and implementation of programs and controls to prevent and detect fraud, including fraud related to federal awards

d. Establishing and maintaining effective internal control over financial reporting.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

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We confirm, to the best of our knowledge and belief, the following representations made to you during your audits.

1. The basic financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. In addition:

   a. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

   b. The financial statements properly classify all funds and activities, including special and extraordinary items.

   c. All funds that meet the quantitative criteria in Statement No. 34 and Statement No. 37 of the Governmental Accounting Standards Board (GASB), *Basic Financial Statements — and Management's Discussion and Analysis — for State and Local Governments*, for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

   d. Net asset components (invested in capital assets, net of related debt; restricted; and unrestricted) and fund balance reserves and designations are properly classified and, if applicable, approved.

   e. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

   f. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

   g. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

   h. Deposits and investment securities are properly classified in the category of custodial credit risk.

   i. Capital assets, including infrastructure assets, are properly capitalized, reported, and, if applicable, depreciated.

   j. Required supplementary information is measured and presented within prescribed guidelines.

   k. Applicable laws and regulations are followed in adopting, approving and amending budgets.

   l. Costs to federal awards have been charged in accordance with applicable cost principles.

2. The County has made available to you all:

   a. Summaries of actions of the County Legislature.

   b. Financial records and related data for all financial transactions of the County and for all funds administered by the County. The records, books, and accounts, as provided to you, record the financial and fiscal operations of all funds administered by the County and provide the audit trail to be used in a review of accountability. Information presented in financial reports is supported by the books and records from which the financial statements have been prepared.

   c. Contracts and grant agreements (including amendments, if any) and any other correspondence that has taken place with federal agencies.

3. There has been no:

   a. Action taken by County management that contravenes the provisions of federal laws and New York State laws and regulations, or of contracts and grants applicable to the County.

   b. Communication from other regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices or other matters that could have a material effect on the financial statements.

4. The County has not performed a risk assessment, including the assessment of the risk that the financial statements may be materially misstated as a result of fraud.

5. We have no knowledge of any fraud or suspected fraud affecting the County involving:

   a. Management.

   b. Employees who have significant roles in internal control over financial reporting.

   c. Others if the fraud could have a material effect on the financial statements.

6. We have no knowledge of any allegations of fraud or suspected fraud affecting the County received in communications from employees, former employees, analysts, regulators, short sellers, or others.

7. There are no unasserted claims or assessments that legal counsel has advised us are probable of assertion and must be disclosed in accordance Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 450, *Contingencies* (formerly FASB Statement No. 5, *Accounting for Contingencies*), except for those described in Note XV to the County's basic financial statements.

8. The Schedule of Expenditures of Federal Awards was prepared in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. We have identified in that schedule all awards provided by federal agencies in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, or direct appropriations. In addition, we have accurately completed the appropriate sections of the data collection form.

9. We are responsible for compliance with local, state, and federal laws, rules and regulations, including compliance with the requirements of OMB Circular A-133, and provisions of grants and contracts relating to the County's operations. We are responsible for establishing and maintaining the components of internal control relating to our activities in order to achieve the objectives of providing reliable financial reports, effective and efficient operations, and compliance with laws and regulations. The County is responsible for maintaining accounting and administrative control over revenues, obligations, expenditures, assets, and liabilities.

10. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing federal awards in compliance with laws, regulations, and provisions of contracts or grant agreements that could have a material effect on its federal programs.

11. We have disclosed to you all deficiencies in the design or operation of internal control over financial reporting identified as part of our evaluation, including separately disclosing to you all such deficiencies that are significant deficiencies or material weaknesses in internal control over financial reporting.

12. We have:

    a. Identified the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each federal program as identified in Part 3 of the Compliance Supplement dated March 2009

    b. Complied, in all material respects, with the requirements identified above in connection with federal awards

    c. Identified and disclosed interpretations of any compliance requirements that have varying interpretations

    d. Made available all information related to federal financial reports and claims for advances and reimbursements. Federal financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared and are prepared on a basis consistent with that presented in the Schedule of Expenditures of Federal Awards. The copies of federal program financial reports provided are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through Entity, as applicable

    e. Monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of Circular A-133

    f. Taken appropriate corrective action on a timely basis after receipt of a subrecipient's auditor's report that identifies noncompliance with laws, regulations, or the provisions of contracts or grant agreements

    g. Considered the results of the subrecipient's audits and made any necessary adjustments to the auditee's own books and records

h. Identified and disclosed all amounts questioned and any known noncompliance with the requirements of federal awards, including the results of other audits or program reviews related to the objectives of the audit

i. Identified previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit and the corrective actions taken to address significant findings and recommendations, including the status of follow-up on prior audit findings (and information about all management decisions) by federal awarding agencies and pass-through Entities

j. Provided to you our views on the reported findings, conclusions, and recommendations for your report.

13. We are responsible for follow-up on all prior-year findings. We have prepared a summary schedule of prior-year findings reporting the status of our efforts in implementation of the prior-year's corrective action plan.

14. Management has identified and disclosed to you all laws and regulations that have a direct and material effect on the determination of financial statement amounts.

15. We have adopted the provisions of Statement No. 39 of the Governmental Accounting Standards Board (GASB), *Determining Whether Certain Organizations Are Component Units*, an amendment of Statement No. 14 of the GASP, *The Financial Reporting Entity*, as of December 31, 2008. We believe that we have properly identified and reported as a component unit of the County each organization that meets the criteria established in GASB Statement No. 39.

16. We believe the effects of the uncorrected financial statement misstatements detected in the current year that relate to the prior-year presented, when combined with those misstatements aggregated by you during the prior-year audit engagement and pertaining to the prior year presented, are immaterial, both individually and in the aggregate, to the financial statements for the year ended December 31, 2009 taken as a whole.

17. During the year ended December 31, 2009, the County adopted the provisions of GASB Statement No. 52, *Land and Other Real Estate Held as Investments by Endowments*; GASB Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*; and GASB Statement No. 56, *Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards*, which had no effect on the County's financial positions or results of operations.

18. The County has not completed the process of evaluating the impact that will result from adopting GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, effective for the fiscal year ending December 31, 2010; GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, effective for the fiscal year ending December 31, 2010; GASB Statement No. 58, *Accounting and Financial Reporting for Chapter 9 Bankruptcies*, effective for the fiscal year ending December 31, 2010; GASB Statement No. 54, *Fund Balance Reporting and Government Fund Type Definitions*, effective for the fiscal year ending December 31, 2011; and GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, effective for the fiscal year ending December 31, 2012. Therefore the County is unable to disclose the impact that adopting GASB Statement Nos. 51, 53, 54, 57, and 58 will have on its financial position and results of operations when such statements are adopted.

Except where otherwise stated below, matters less than $80,000 collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

19. There are no transactions that have not been properly recorded in the accounting records underlying the financial statements.

20. The County has no plans or intentions that may affect the carrying value or classification of assets and liabilities.

21. The following, to the extent applicable, have been appropriately identified, properly recorded, and disclosed in the financial statements:

    a. Related-party transactions and associated amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, and guarantees (written or oral)

    b. Guarantees, whether written or oral, under which the County is contingently liable.

22. In preparing the financial statements in conformity with accounting principles generally accepted in the United States of America, management uses estimates. All estimates have been disclosed in the financial statements for which known information available prior to the issuance of the financial statements indicates that both of the following criteria are met:

    a. It is at least reasonably possible that the estimate of the effect on the financial statements of a condition, situation, or set of circumstances that existed at the date of the financial statements will change in the near term due to one or more future confirming events

    b. The effect of the change would be material to the financial statements.

23. Risks associated with concentrations, based on information known to management, that meet all of the following criteria have been disclosed in the financial statements:

    a. The concentration exists at the date of the financial statements

    b. The concentration makes the enterprise vulnerable to the risk of a near-term severe impact

    c. It is at least reasonably possible that the events that could cause the severe impact will occur in the near term.

24. There are no:

    a. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency

    b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB ASC 450, *Contingencies* (formerly FASB Statement No. 5, *Accounting for Contingencies*), except for those described in Note XV to the County's basic financial statements.

25. The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

26. The County has complied with all aspects of contractual agreements that may have an effect on the financial statements in the event of noncompliance.

27. No department or agency of the County has reported a material instance of noncompliance to us.

28. Other than those described in Note XVIII to the financial statements, no events have occurred after December 31, 2009 but before September 24, 2010, the date the financial statements were issued that require consideration as adjustments to or disclosures in the financial statements.

29. Management has disclosed whether, subsequent to December 31, 2009, any changes in internal control or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses, have occurred.

30. With regard to the fair value measurements and disclosures of certain assets, liabilities, and specific components of equity, we believe that:

   a. The measurement methods, including the related assumptions, used in determining fair value were appropriate and were consistently applied

   b. The completeness and adequacy of the disclosures related to fair values are in conformity with accounting principles generally accepted in the United States of America

   c. No events have occurred after December 31, 2009 but before September 24, 2010, the date the financial statements were issued that require adjustment to the fair value measurements and disclosures included in the financial statements.

31. The County has determined whether a capital asset has been impaired in accordance with GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*. In making this determination, the County considered the following factors:

   a. The magnitude of the decline in service utility is significant

   b. The decline in service utility is unexpected

32. We agree with the findings of the specialist in evaluating the actuarial valuations of post-employment health care benefits and workers' compensation and have adequately considered the qualifications of the specialist in determining amounts and disclosures used in the financial statements and underlying accounting records. We did not give any instructions, nor cause any instructions to be given, to the specialist with respect to values or amounts derived in an attempt to bias their work, and were not aware of any matters that have affected the independence or objectivity of the specialist.

33. We have appropriately identified and properly recorded and disclosed in the financial statements all interfund transactions, including repayment terms.

34. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, line of credit, or similar arrangements have been properly disclosed in the financial statements.

35. Financial instruments with significant individual or group concentration of credit risk have been appropriately identified, properly recorded, and disclosed in the financial statements.

36. Receivables recorded in the financial statements represent valid claims against debtors for sales or other charges arising on or before the balance-sheet date and have been appropriately reduced to their estimated net realizable value.

37. All impaired loan receivables have been properly recorded and disclosed in the financial statements.

38. The County has properly classified the exchange of an interest in expected future cash flows receivables for immediate cash payments as a sale in accordance with GASB Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*.

39. We believe that all expenditures that have been deferred to future periods are recoverable.

40. We believe that the actuarial assumptions and methods used to measure post-employment liabilities and costs for financial accounting purposes are appropriate in the circumstances. These amounts have been appropriately recognized and displayed as assets, liabilities, and, where applicable, net assets and changes in net assets in the entity-wide financial statements in accordance with GASB Statement No. 43, *Financial Reporting for Post Employment Benefit Plans Other Than Pension Plans* and GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions.*

41. We are unable to determine the possibility of a withdrawn liability in a multiemployer benefit plan.

42. We do not plan to make frequent amendments to our pension or other post-employment benefit plans.

43. We have no intention of withdrawing from any multiemployer plans or taking other action that could result in an effective termination or reportable event for any of the plans. We are not aware of any occurrences that could result in the termination of any of our multiemployer plans to which we contribute.

Chris Collins

Chris Collins, Erie County Executive

Mark E Poloncarz

Mark C. Poloncarz, Esq., Erie County Comptroller