

MANAGEMENT LETTER

March 6, 2020

Hamburg New York Land Development Corporation
6122 South Park Avenue
Hamburg, NY 14075

Honorable Board:

In planning and performing our audit of the financial statements of the Hamburg New York Land Development Corporation as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Hamburg New York Land Development Corporation's internal control over financial reporting 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 Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, we identified no deficiencies in internal control 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 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. 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 Organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control would not necessarily disclose all matters of internal control that might be control deficiencies, significant deficiencies, and material weaknesses and, accordingly, would not necessarily disclose all control deficiencies, significant deficiencies, and material weaknesses that are defined above. In addition, because of inherent limitations in internal control, errors or irregularities may occur and not be detected by such controls. These conditions were considered in determining the nature, timing, and extent of the audit tests applied in our audit of the December 31, 2019 Financial Statements, and this report does not affect our report on those Financial Statements. We have not considered the internal control since the date of our report.

Board of Directors
Hamburg New York Land Development Corporation
March 6, 2020
Page 2

This communication is intended solely for the information and use of management, the Hamburg New York Land Development Corporation, and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank various Hamburg New York Land Development Corporation officers and employees for their cooperation during our audit of the basic financial statements.

Should you have any questions concerning this letter, please let us know and we will meet with you at your earliest convenience.

Sincerely,

Tette, Ingersoll & Co., CPAs, PC

Tonawanda, NY
March 6, 2020

Communication with Those Charged with Governance

March 6, 2020

To the Board of Directors
Hamburg New York Land Development Corporation
Hamburg, New York 14075

We have audited the financial statements of the Hamburg New York Land Development Corporation for the year ended December 31, 2019, and have issued our report thereon dated March . Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 13, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Hamburg NY Land Development Corporation are described in Note 1 to the financial statements. the Organization changed accounting policies related to the presentation of financial statements by adopting FASB Accounting Standard Update (ASU) No. 2016-14, Not-for-Profit Entities (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities. Accordingly, the accounting change has been retrospectively applied to prior periods presented. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was: Management's estimate of the collectability of accounts receivable.

We evaluated the key factors and assumptions used to develop the valuation of receivables in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. There was 1 audit adjustment for the year ended December 31, 2019.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 6, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Hamburg New York Land Development Corporation's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Hamburg New York Land Development Corporation and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Tette, Ingersoll & Co., CPAs, PC