



## MANAGEMENT LETTER

March 17, 2022

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

Honorable Board of Directors:

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, 2021, 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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 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.

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.

This communication is intended solely for the information and use of management, the board 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.

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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 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,

*Allied CPAs, P.C.*

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