



Freed Maxick & Battaglia, CPAs, PC

**INDEPENDENT ACCOUNTANT'S REPORT**

To the Board of Directors of the  
Wyoming County Business Center, Inc.

We have examined Wyoming County Business Center, Inc.'s (the Center) compliance with the New York State Comptroller's Investment Guidelines for Public Authorities and Section 2925 of the New York State Public Authorities Law (collectively, the "Investment Guidelines") for the year ended December 31, 2010. Management is responsible for the Center's compliance with those requirements. Our responsibility is to express an opinion on the Center's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Center's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Center's compliance with specified requirements.

In our opinion, the Center complied, in all material respects, with the aforementioned requirements for the year ended December 31, 2010.

This report is intended solely for the information and use of the Board of Directors, management and others within the organization and the Office of the New York State Comptroller, and is not intended to be and should not be used by anyone other than these specified parties.

*Freed Maxick & Battaglia, CPAs, PC*

Batavia, New York  
May 27, 2011