



May 2, 2011

Clerk of the Legislature
Rath Building – 4thth. Floor
95 Franklin Street
Buffalo, New York 14202

Dear Sir,

As required under Section 859 of the General Municipal Law, we are enclosing a copy of the Erie County Industrial Development Agency's 2010 annual audited financial statements which include supplemental schedules listing indebtedness and all lease transactions and notes.

Please feel free to contact me if you have any questions or comments on the above. I can be reached at (716) 856-6525, ext. 122.

Regards,

Andrew Schoeppich
Controller

AS/rm
Enclosure