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March 25, 2026

To the Board of Directors of the Buffalo
Erie Niagara Land Improvement Corporation:

In planning and performing our audit of the financial statements of Buffalo Erie Niagara Land Improvement Corporation and its subsidiary (collectively referred to as the “Corporation”) as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the Corporation’s internal control over financial reporting (“internal control”) as a basis for designing audit procedures that are appropriate in the circumstances 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 entity’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation’s internal control.

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 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 reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit we identified other operational matters that are presented for your consideration. This letter does not affect our report dated March 25, 2026 on the financial statements of the Corporation. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized in Exhibit I.

The purpose of this communication is solely to describe the scope of our testing of internal control over financial reporting and the results of that testing. This communication is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Corporation's internal control over financial reporting. Accordingly, this communication is not suitable for any other purpose.

Drescher & Malecki LLP

March 25, 2026

Journal Entry and General Ledger Review

During our review, we noted that journal entries and related changes to the general ledger are not consistently reviewed in a timely manner. In some instances, transactions were posted without documented evidence of review or approval, and periodic monitoring of general ledger account activity was not performed on a routine basis.

We recommend that management implement a formal process for the preparation, review, and approval of journal entries. All journal entries should include adequate supporting documentation and evidence of review, such as an electronic approval within the accounting system or documented sign-off. In addition, management should establish procedures to periodically review general ledger activity and balances to ensure transactions are recorded accurately and consistently throughout the year.