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To the Board of Directors of  
Columbia County Land Bank Corporation:

The Board of Directors of the Columbia County Land Bank Corporation ("CCLBC" or the "Corporation") have requested that we provide this letter. Under New York State Public Authorities Law Section 201.2, CCLBC is required to prepare financial statements with accounting principles generally accepted in the United States of America. This letter is in lieu of an audit of the financial statements of CCLBC for the year ended December 31, 2024. Given CCLBC has no activity during the year, we documented the following items to assist in the CCLBC's determination that preparation of financial statements for CCLBC is unnecessary:

1. We have received a letter from the Corporation's attorney documenting that CCLBC has not engaged in any activities during the year ended January 1, 2024 to December 31, 2024.
2. We obtained a letter from the Corporation's bank indicating that the Corporation has established a bank account, however, the account is inactive because the account has not yet been funded and there is currently no activity.
3. The Corporation has indicated there are no internally prepared financial statements for our review, given the lack of any activity during 2024.

*UHY LLP*

Hudson, New York  
March 28, 2025