



INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors
Operation Oswego County, Inc.

We have examined the Operation Oswego County, Inc.'s (the Company) compliance with the New York State Public Authorities Law section 2925 applicable to the Company's investments for the year ended December 31, 2017. Management is responsible for the Company's compliance with those requirements. Our responsibility is to express an opinion on the Company'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 Company'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 of the Company's compliance with specified requirements.

In our opinion, the Company complied with the aforementioned requirements for the year ended December 31, 2017.

This report is intended solely for the information and use of management, the audit committee and Board of Directors, others within the Company, and for compliance with the New York State Public Authorities Law and is not intended to be and should not be used by anyone other than these specified parties.

Grossman St. Amour CPAs

Syracuse, New York
February 26, 2018