THERESA L. EGAN
Deputy Commissioner for
Safety, Consumer Protection,
and Clean Air



July 6, 2015

Mr John Buyce, Audit Director Office of the State Comptroller Division of State Government Accountability 110 State Street, 11th Floor Albany, NY 12236-0001

Re: 2015-S-7 Final Audit Report

Dear Mr Buyce:

This letter is in reference to the New York State Comptroller's audit report number 2015-S-7, *Motor Vehicle Financial Security and Safety Responsibility Acts: Assessable Expenses for the Fiscal Year Ended March 31, 2014.* We are pleased that the State Comptroller found our financial records fairly presented the expenses for this program. We are also pleased to note that there were no findings or recommendations in the audit report.

We appreciate the State Comptroller's review and validation of our financial records. If you have any questions concerning our response to this audit, please contact me at (518) 474-0846.

Sincerely,

Theresa L. Egan