Town of Salina

Comptroller's Office

201 School Road Liverpool New York 13088 Telephone: (315) 451-4210 fax: (315) 413-0615

August 18, 2016

Chief, Resource Management/Cost Recovery Section
Program Support Branch
Emergency and Remedial Resource Division
U.S. Environmental Protection Agency, Region 2
290 Broadway, 18th Floor
New York, NY 10007-1866

Re: Final RD SOW for Lower Ley Creek

Dear Sir or Madam:

As I understand, the USEPA is requiring a 40 CFR§258.74f demonstration as to certain financial requirements of the Town in the above document. In that regard, I certify that:

1) The current rating of the Town's general obligation bonds is Aa3 as rated by Moody's, and as confirmed by the enclosed rating Page of that organization.

2) The Town is not currently in default of any of its outstanding general obligation bonds.

3) The Town prepares it financial statements in conformity with Generally Accepted Accounting Principles of governments and has its financial statements audited by an independent certified public accountant (Bonadio Group).

Enclosed is a draft copy of Bonadio's audited 2015 financial statements to the Town which is pending final completion.

Sincerely,

Linda Castle

Linda Castle
Deputy (Acting) Comptroller
Town of Salina