



grossman st. amour
CERTIFIED PUBLIC ACCOUNTANTS PLLC

INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors
Port of Oswego Authority

We have examined the Port of Oswego Authority's (the Port) compliance with the New York State Public Authorities Law section 2925 applicable to the Port's investments for the year ended March 31, 2015. Management is responsible for the Port's compliance with those requirements. Our responsibility is to express an opinion on the Port'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 Port'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 Port's compliance with specified requirements.

In our opinion, the Port complied, in all material respects, with the aforementioned requirements for the year ended March 31, 2015.

This report is intended solely for the information and use of management, the audit committee and Board of Directors, others within the Port, 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
June 23, 2015

