

**OSWEGO TOBACCO ASSET SECURITIZATION CORPORATION
ASSESSMENT OF THE EFFECTIVENESS OF INTERNAL CONTROLS
PER SECTION 2800(9) OF THE PUBLIC AUTHORITY LAW
2011**

Oswego Tobacco Asset Securitization Corporation Assessment of Internal Controls:

- 1. There were no identification of material weaknesses or instances of non-compliance with provisions of laws, regulations, contracts and grant agreements required to be reported under Government Auditing Standards during the audit by the External auditors in the internal controls of the corporation.**