

Exhibit A – Letter Communicating Internal Control Matters Identified During the Audit

To the Audit Committee of the Board of Directors
Erie County Medical Center Corporation
462 Grider Street
Buffalo, New York 14215

In planning and performing our audit of the consolidated financial statements of Erie County Medical Center Corporation ("ECMCC") as of and for the year ended December 31, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered ECMCC's internal control over financial reporting ("internal control") as a basis for designing our auditing procedures for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of ECMCC's internal control. Accordingly, we do not express an opinion on the effectiveness of ECMCC's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charge with governance.

We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

This communication is intended solely for the information and use of the audit committee, management, and others within ECMCC, and is not intended to be and should not be used by anyone other than these specified parties.

Freed Maxick CPAs, P.C.

March 31, 2015