

New York State Comptroller
THOMAS P. DiNAPOLI

Town Line Fire Department

Capital Projects

October 2026 | 2026M-30

Prepared by the Division of Local Government and School Accountability



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Audit Results

Town Line Fire Department

Audit Objective

Did the Town Line Fire Department (Department) Board of Directors (Board) and President properly plan for and manage the fire station building capital project?

Audit Period

January 1, 2022 – November 19, 2025

Understanding the Audit Area

Capital projects should be properly planned and managed to help ensure that the project is completed in a cost-effective, transparent and timely manner and that the resulting facility adequately meets a fire department's current and future operational needs. Effective planning and oversight help officials establish realistic project scopes and budgets, evaluate financing options, monitor project costs and timeliness, comply with legal and procurement requirements and minimize the risk of cost overruns, delays or unnecessary expenditures. Proper project management also promotes accountability to the taxpayers by ensuring that funds are used effectively and that project decisions are adequately documented and supported.

A fire department board of directors (fire department board) is responsible for overseeing and managing capital projects. The Board and membership initially approved \$1 million in the Department's 2022 annual budget to fund a capital project (Project) to expand the size of the Department's Fire Station Number 1 (one of its two existing fire stations). In 2023, after the Board selected its construction management and general contracting company, the Board and membership increased this estimated amount by \$300,000, for a total of \$1.3 million.

Audit Summary

The Board and President did not properly plan and manage the Project. By adopting a written multiyear capital plan, creating a detailed and itemized budget, approving all change orders and adhering to the Department's purchasing policy, they could have gained a clearer understanding of the Project's requirements. This would have allowed for a more accurate cost estimate and timeline, which could have potentially avoided unnecessary costs. Consequently, the Treasurer paid approximately \$1.6 million in Project expenses, which surpassed the initially estimated costs of \$1 million.

Specifically, officials did not:

- Create and adopt a written multiyear capital plan that would have helped officials understand the Project's needs and overall scope by outlining the work to be performed and an expected progress timeline with a completion date.
- Develop an itemized budget for the expected lifespan of the Project. An initial Project budget would have helped officials understand the estimated costs, guarded against wasteful spending and provided a mechanism for monitoring the Project.
- Properly approve change orders totaling approximately \$215,000 for unanticipated work. Had officials initially properly planned the Project and reviewed construction contracts before the Project began, the Board and President may have identified that a substantial amount of work needed to complete the Project was not initially included in the construction contracts.
- Purchase goods and services for the Project according to the Department's purchasing policy. This included hiring a general contractor for the project, and paying the general contractor approximately

\$1.4 million,¹ without issuing requests for proposals (RFPs) or obtaining the required number of written proposals.

The report includes nine recommendations that, if implemented, will improve the Department's capital project planning and management procedures. Department officials disagreed with certain aspects of our findings and recommendations, but indicated they will initiate corrective action. Appendix C includes our comments on issues raised in the Department's response letter.

This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the Office of the New York State Comptroller's (OSC's) authority as set forth in Article 3 of the New York State General Municipal Law (GML). The audit's methodology and standards are included in Appendix D.

The Board has the responsibility to initiate corrective action. The Board is encouraged to prepare a written corrective action plan (CAP) that addresses the recommendations in this report and forward it to OSC within 90 days. For more information on preparing and filing the CAP, please refer to the OSC brochure, *Responding to an OSC Audit Report*, which was provided with the draft audit report. The Board is encouraged to make the CAP available for public review.

¹ This amount includes the cost of the original contract totaling \$1.16 million, change orders totaling \$215,000 and additional work totaling \$11,000.

Capital Project: Finding and Recommendations

A fire department board is responsible for overseeing and managing capital projects to ensure they are properly planned and managed. Properly planning and managing capital projects begins with identifying and prioritizing capital needs by creating and implementing multiyear capital plans. To understand the estimated costs of a capital project and guard against wasteful spending, each capital project needs a budget. A capital project's initial budget should be for the expected life of the project and contain all estimated capital project expenses.

The Department's purchasing policy applies to every purchase of goods and services made by officials, including capital project-related purchases. It also requires officials to seek competition for purchases that exceed \$10,000 by issuing an RFP or obtaining at least three written proposals from different vendors. Generally, the Board should review and approve all change orders to ensure that each one is approved before any additional work is started.

More details on the criteria used in this report, as well as resources OSC makes available to local officials that can help them improve operations, are included in Appendix A.

Finding 1 – The Board and President did not properly plan or manage the fire station building capital project.

The Board and President did not develop and adopt a written multiyear capital plan to identify the Department's capital needs, or to sufficiently plan, for the Project before it began. The Board's meeting minutes did not mention Project specifications for, or contain any planning discussions of, the Board's intent to expand Fire Station Number 1. The first public indication of the Project occurred when the Board and membership appropriated \$1 million in the Department's 2022 annual budget.

The President and two Board members told us that the Board members discussed the need to expand the fire station during Board meetings, but the discussions were not documented in the meeting minutes. However, we could not confirm this because the Board member and Deputy Fire Chief who did most of the project planning were no longer members of the Department.

Planning – Although the Board initially appropriated \$1 million for the Project, the President and one Board member told us that the Board did not obtain cost estimates or issue an RFP for the project before establishing the initial budget.

After the Board selected and spoke with the general contractor, it increased appropriations for the Project's budget in the Department's 2023 adopted budget by an additional \$300,000, for a total Project budget of \$1.3 million.² However, two Board members and the President told us that they could not provide us with a written plan detailing the Project's scope, or supporting documentation detailing the total estimated costs or the amount appropriated, because they did not develop or adopt a formal written Project plan or detailed Project budget.

We reviewed all Department disbursements related to the Project and identified 37 payments totaling approximately \$1.65 million, which exceeded the amount appropriated by the Board in the 2023 annual budget by approximately \$346,000. This cost increase resulted from change orders for significant unplanned and unbudgeted expenses and from unnecessary costs attributed to inadequate planning and management (Figure 1). Material examples of these expenses are discussed in the following sections.

² The Board and membership planned to finance the Project solely with accumulated, unspent Department funds.

Figure 1 – Project Budget and Cost Summary

Description	Appropriated	Actual Expense (Rounded to the Nearest \$1,000)
2023 Updated Project Budget	\$1,300,000	
Signed Project Costs With the General Contractor		\$1,161,000
Change Orders Generated by the General Contractor		\$215,000
Additional Work Completed by the General Contractor		\$11,000
Unplanned Payments to Other Vendors		\$259,000
Total Project Expenses		\$1,646,000

Procurement – The Board and President did not ensure that Project purchases complied with the Department’s purchasing policy. For example, the Board awarded a \$1.16 million contract to a general contractor to oversee the Project’s construction without seeking competition, issuing a written RFP, or obtaining at least three written proposals from different vendors, as required by the purchasing policy. The President and two Board members told us that the Board selected the general contractor because the contractor was a local company that had previously done work for the Department and that they were satisfied with the contractor’s work.

Although Department officials may have been previously satisfied with the contractor’s services, they agreed that they should have sought competition and used an RFP process. An RFP process increases awareness of other service providers that could offer similar services at a more favorable rate, could result in hiring service providers that offer more favorable terms and helps to assure taxpayers and residents that procurements are made in their best interests without favoritism, fraud or waste.

Change Orders – During the course of the Project, the general contractor issued 10 change orders totaling approximately \$215,000. We determined that the work included in these change orders was generally within the Project’s scope or purpose. However, the change orders also contributed to Project delays and likely could have been avoided had the Board and President adequately planned for the Project initially and incorporated these items into the original contract. The 10 change orders included the following:

- Approximately \$91,000 for gear room, washroom and shower room improvements that included installation of heavy-duty floor drains, exhaust fans, natural gas lines, clothes washer and dryer hookups and double-entry doors.
- Approximately \$80,000 for preparing and constructing a heated concrete pad that was intended to reduce volunteer hours needed for snow removal.
- Approximately \$17,000 for painting. While the original contract included painting the washroom and gear room walls, it did not include painting additional interior or exterior walls constructed or upgraded during the Project, such as the concrete block walls supporting the fire station addition.
- Approximately \$12,000 for stormwater management. Original project plans directed stormwater runoff into the fire station parking lot rather than directly into the stormwater management system.
- Approximately \$9,000 for demolition work, including the demolition of the existing backup generator space to accommodate the fire station expansion.
- Approximately \$6,000 for exterior lighting for the fire station expansion, which was not included in the original construction contract.

While the Board could not provide adequate documentation demonstrating that it approved all 10 change orders, available documentation showed that the President approved them. Regardless, the Board should have reviewed and approved each change order. The President and two Board members told us that they were surprised by several of the change orders because they believed the work had been included in the

original construction contract.³ We reviewed the contract and determined that the work and items included in the 10 change orders were not part of the original contract. Had officials properly planned the Project and reviewed construction contracts before the Project began, the Board and President may have identified that a substantial amount of work necessary to complete the Project was not initially included in the construction contracts.

Unplanned Work – In addition to the 10 change orders, further unplanned work performed by other vendors totaling approximately \$259,000 also contributed to the Project's total costs exceeding original initial estimates. This work was not included in the general contractor's contract and included approximately \$150,000 for a new standby generator, \$50,000 for work related to a heated concrete pad, \$20,000 for an updated fire alarm system, \$12,000 for an updated security camera system, \$9,000 for a door access system for the new addition, \$6,000 for a building survey and permits and \$3,000 to relocate vehicle bay exhaust vents.

The Department also incurred unnecessary costs as a result of significant Project delays. The original construction contract required the Project to be completed within four months of the receipt of the building permit, but the contract did not include any provisions for action needed when project delays occurred. The Department received the building permit on August 22, 2023, with an expected completion date of approximately December 2023. However, the Project was not completed until July 2025, nearly 19 months longer than required under the contract. As a result, the President approved, and the Board paid, a change order totaling approximately \$17,000 that included cleaning surface rust from structural beams that had been initially ordered for the Project and were stored outdoors without protection during the delay until needed. Proper Project planning and management could have mitigated or avoided this additional cost.

The President and two Board members told us that, due to the Board's limited experience with capital projects, they relied on the construction management and general contracting company to manage and plan Project-related work. While it is appropriate for the Board and President to engage a construction expert such as a general contractor to oversee construction, the contractor does not necessarily have the Department's best interest in mind. Consequently, the Board and President should have monitored Project costs to ensure that the Project was completed as expected. During our audit, we informed the President and Board members of OSC guidance and resources that included OSC's *Local Government Management Guides* on multiyear capital planning, the capital projects fund and seeking competition in procurement.⁴

Had the Board and President properly planned for and managed the Project – by adopting a written multiyear capital plan; developing a detailed, itemized project budget; approving all change orders; and complying with the purchasing policy requirements – they would have had a better understanding of the Project's needs and could have created a more accurate Project estimate and expected timeline for completion, and avoided unnecessary costs.

Recommendations

The Board should:

1. Develop, adopt and implement a written multiyear capital plan that identifies the Department's capital needs and allows adequate time for planning and execution of capital projects.
2. Document project planning discussions and decisions in its meeting minutes.
3. Formally approve and document change orders.
4. Ensure that officials comply with the Department's purchasing policy and seek competition for professional and construction services.

³ We were unable to discuss this issue with the other three Board members to obtain their perspective because they did not return our phone calls.

⁴ Links to these resources are included in Appendix A.

The Board and President should:

5. Develop detailed capital project budgets that identify the full estimated costs for all known, reasonably estimated and anticipated expenses for each project before project initiation
6. Seek competition using RFPs, quotes or other means before awarding contracts.
7. Monitor all capital projects' progress and timeliness and take timely corrective action when delays or cost increases occur.
8. Adequately review construction contracts to ensure that all necessary work is clearly defined and included, timelines are established and provisions are included to address project delays.
9. Obtain appropriate training for Board members and Department officials who are responsible for capital project planning and oversight and make use of the resources provided in Appendix A.

Appendix A: Profile, Criteria and Resources

Profile

The Department is a not-for-profit organization that provides fire protection and emergency services within the Towns of Lancaster and Alden in Erie County.

The Department has approximately 26 active volunteer members and currently maintains 11 apparatus, including four fire trucks, four pickup trucks, two utility vehicles and an SUV, for two fire stations. The Department is governed by its bylaws, elected President and the elected five-member Board. The Department's 2025 budgeted appropriations were \$965,850.

The President and Board are responsible for managing and overseeing the Department's financial activities, including capital project activity.

Criteria

A fire department board is responsible for overseeing and managing capital projects to ensure they are properly planned and managed. This includes authorizing project funding and keeping project costs within the approved budget while minimizing possible cost overruns which could have a negative effect on finances.

Properly planning and managing capital projects begins with identifying and prioritizing capital needs by creating and implementing multiyear capital plans. A written multiyear capital plan is a strategic document that a fire department board develops to identify its capital project needs and communicates those needs to taxpayers and residents in a transparent manner. A multiyear capital plan also helps the fire department board understand the project's overall scope, including its timeline, estimated costs and funding sources.

Once all aspects of the project (needs, priorities, costs and financing) are identified, the fire department board should formally adopt a project budget. A project's budget should continue for the life of the project and contain anticipated funding sources and all anticipated and estimated project costs. The fire department board is responsible for providing proper budgetary control and overseeing the capital project's budget. Also, the fire department board should monitor project spending and approve budget modifications to prevent cost overruns.

Additionally, the fire department board is required to ensure that the fire department complies with the fire department's policies (e.g., procurement, cash management and investment) and laws that pertain to the capital project. With any construction undertaking, changes or amendments to the project plan, budget and scope will likely occur, because certain variables may not be known at the start of a capital project. In a capital project, change orders typically are a formal construction contract modification, agreed upon by department officials and the contractor, to authorize changes to a project's scope, cost or estimated completion time. Because the fire department board authorizes construction contracts, it should also review and approve any proposed changes to these agreements. Change orders should be presented to the fire department board and approved before any additional work is started.

The fire department board also is responsible for ensuring that fire department officials comply with the fire department's purchasing policy when they procure project-related goods and services. The Department's purchasing policy, last updated in 2024, applies to all purchases of goods and services made by Department officials, including capital project-related purchases. The purchasing policy requires officials to seek competition for purchases that exceed \$10,000 by issuing an RFP or obtaining at least three written proposals from different vendors. Also, the purchasing policy requires documentation for purchases to be based on the estimated amount of the purchases, as follows⁵:

- \$1 to \$5,000 can be made at the discretion of the purchaser.

⁵ The dollar amounts for estimated purchasing amounts overlap in the Department's purchasing policy.

- \$5,000 to \$10,000 requires a written RFP and written proposals from at least two vendors.
- \$10,000 and over require a written RFP and written proposals from at least three vendors.

The purchasing policy also requires officials to make a “good faith effort” to obtain the required number of proposals or quotations. If the purchaser is unable to obtain the required number of proposals or quotations, the purchaser “will document the attempts made to obtain the proposals or quotes. Documentation is required of each action taken in connection with each procurement.”

Additional Resources

OSC’s *Local Government Management Guides*, and other informational resources that are available on OSC’s website to help officials understand and perform their responsibilities, include:

- *Local Government Management Guide – Multiyear Capital Planning*: <https://www.osc.ny.gov/files/local-government/publications/pdf/multiyear-capital-planning.pdf>
- *Local Government Management Guide – Capital Projects Fund*: <https://www.osc.ny.gov/files/local-government/publications/pdf/capital-projects-fund.pdf>
- *Local Government Management Guide – Seeking Competition in Procurement*: <https://www.osc.ny.gov/files/local-government/publications/pdf/seeking-competition-in-procurement.pdf>

In addition, local officials can use OSC’s website to search for audits, resources, publications and training for officials at: <https://www.osc.ny.gov/local-government>

Appendix B: Response From Department Officials

The content below is a reproduced copy of the original response letter issued by Department officials, is reformatted to meet the Americans with Disabilities Act *Web Content Accessibility Guidelines (WCAG)*⁶ and may have included changes to spelling and grammar. The substance of the content was not changed.

Town Line Volunteer Fire Department, Inc
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www.tlfd.org

August 31, 2026

Ms. Melissa A. Myers

Chief of Municipal Audits

Office of New York State Comptroller

Buffalo Regional Office

295 Main Street, Suite 1032

Buffalo, New York 14203-2510

Ms. Myers:

On behalf of the Town Line Volunteer Fire Department, Inc., we thank the State Comptroller for conducting a review of our Department's recent construction project. We are writing to respond to your conclusions and suggestions, some of which we respectfully dispute. We want to make it clear that, whether or not we agree with your comments, if a project such as this one occurs again in the future, we will certainly implement the actions you suggest.

We understand your comments that we should have obtained different quotes for the project. Although not required by law, we recognize it is a good practice in most instances. However, the contractor chosen had a good history with this Department and worked on a prior project which came in on time and on budget. Therefore, based upon this prior experience, we chose a known vender with good history with this Department. [OSC Comment: See Appendix C, Note 1]

We should note that work which was performed outside of this contract was obtained through various quotes. In a few instances, current vendors who were simply expanding their already installed equipment were chosen to avoid mixing vendors and voiding warranties. [OSC Comment: See Appendix C, Note 2]

The audit report concludes that the Board of Directors did not properly manage the project. We disagree with that statement. The Board hired a company with an architect to design this project and oversee payments and disbursements. A project manager oversaw the project itself. This is the customary practice in the construction industry for "design build" projects and we adhered to that practice. The Board is authorized to hire and rely upon experts, and we did so. Numerous meetings and discussions were held with the project manager to design and plan this project. The project was well vetted, even if some additional work was later found to be necessary, which may have been overlooked by the architect or later determined to be necessary. [OSC Comment: See Appendix C, Note 3]

⁶ <https://www.ada.gov/resources/2024-03-08-web-rule/#highlights-of-the-requirements-in-the-rule>

Specifically, you first assert that we could have managed the project better by creating a detailed and itemized budget, approved all change orders, and adhere to the Department's purchasing policy. You state that this would have allowed for a more accurate cost estimate and timeline. As a result, you claim that the project exceeded the cost of 1 million dollars by \$600,000.

What you failed to state is that the project was secured by several contracts which detailed the price and change order process. Section 4.2.1 of the Contract with the Contractor provided a price of \$1,061,090. The contract included very specific requirements and details of what was to be included in the work. [OSC Comment: See Appendix C, Note 3]

We therefore suggest that an additional capital plan is not required, as the contract was extremely specific as to the services to be provided. [OSC Comment: See Appendix C, Note 3] Moreover, we engaged a company with an architect to design the project and provide a reasonable budget. [OSC Comment: See Appendix C, Note 3] This should have been sufficient. This is the standard in the industry. The Department reviewed the quote and approved it as reasonable.

We do not agree that an itemization of each specific task of the project would have avoided increases in the project itself. This is not the standard in the construction industry. The standard instead, is to define the work to be provided and the cost for such work. Contractors do not typically break down each item in their contract. [OSC Comment: See Appendix C, Note 4]

We do agree that change orders were required for unanticipated work, and change orders were in fact required by the contract under Article 7. The contract required a change order outline: the change in the Work; the amount of the adjustment, if any, in the Contract Sum; and the extent of the adjustment, if any, in the Contract Time. This is standard language provided for in the agreement, used throughout the construction industry. Unfortunately, in limited instances, the contractor performed work which was necessary but for which a change order was not first obtained. This work occurred without our knowledge and there was no realistic way to prevent this work from occurring. However, had a change order been provided, it would have been approved as the work was necessary. Unfortunately, it was just overlooked in the design. [OSC Comment: See Appendix C, Note 5]

With regard to one of the change orders you discuss (heated pad), the Department initially decided that the work would be performed outside of the construction contract with a different contractor. However, the Department ultimately decided to utilize the same contractor to perform the construction. Regardless, the work was anticipated, just by a different vender, and the work received was necessary. It was not unforeseen work. [OSC Comment: See Appendix C, Note 3]

As to your other comments, while we disagree with some of them, we will not ignore them in the future. However, we must state that this project was undertaken with a significant amount of planning, including the use of experts such as an architect. Numerous meetings were held with the architect and contractor and the plan was thoroughly vetted. While all of the discussions may not have been documented in the minutes as you suggest, this is not required by law. The Public Officers Law only requires that resolutions and votes on those resolutions be recorded in the minutes, but not discussions. Thus, our minutes do not always contain discussions. Discussions are not relevant to the outcome. Instead, the outcome is what matters, and that is stated in the various resolutions. [OSC Comment: See Appendix C, Note 6]

We do agree that we should have maintained the various versions of various planning documents and budgets, but we did review them during this process. We simply did not maintain outdated and former documents, but will do so in the future. [OSC Comment: See Appendix C, Note 6]

As to the approval of the several change orders, each of these change orders was reviewed by the architect and determined to be necessary. The change orders likely should have been included in the original contract work but were unforeseen at the time by the architect. However, they were necessary and would have been part of the original work. Change orders are very common in the industry and were anticipated in the contract. [OSC Comment: See Appendix C, Note 5]

In short, the Board properly relied upon the services of a general contractor and architect to ensure that the project costs were appropriate. This is the standard in the industry. We are not experts in the construction

industry, but we hired one who oversaw the design and costs involved in the project. This delegation is customary in the industry and we believe it was appropriate. [OSC Comment: See Appendix C, Note 3]

Finally, with regard to your suggestions, we once again agree that we will adhere to them in the future, regardless of whether we agree that they would have had any impact on this project. We again thank you for your time and review.

Regards,

Stephen D. Coffed

Chairman – Board of Directors

Jennifer M. Broska

President

Appendix C: OSC Comments on the Department's Response

Note 1

If Department officials issued an RFP to obtain a contractor, they could have helped ensure that the Department obtained quality services without favoritism and under the most favorable terms and conditions possible. Also, issuing an RFP can increase Department officials' awareness of other reliable contractors in the area who could offer similar services at a more favorable cost.

Note 2

Although we requested that Department officials provide us with documentation to support that they obtained quotes, they did not provide us with any supporting documentation.

Note 3

Department officials do not have to be experts in the construction industry to properly plan, monitor and oversee capital projects. While the Board may contract with and rely on construction experts to advise and make recommendations to the Board, the Board remains responsible for properly planning, overseeing and managing the project, which includes defining the project's scope, establishing a budget, and ensuring that the project is progressing as expected and that costs are within the approved budget. Had officials held meetings and discussions to properly design the project, they may have identified the additional work needed during planning and budgeted accordingly. Additionally, a written, multiyear capital plan would have helped the Board and membership better understand the Department's capital needs and plan this project and future projects.

Note 4

Our recommendations did not include itemization of specific tasks. We recommended that the Board develop a detailed capital project budget that included all known and anticipated expenses.

Note 5

We agree that work was "overlooked in the design," which reinforces our recommendations for proper project planning and establishing and using multiyear capital plans.

Note 6

While Department officials indicated that they completed a significant amount of planning before the start of the project, they did not provide us with evidence that these discussions occurred or to demonstrate that the Board and membership were involved in key project-planning decisions because the Board did not document project-planning discussions and decisions in its meeting minutes. Although the Board's meeting minutes are not required to document details of discussions that occur, the Board's decision and actions based on any discussions should be documented in the minutes.

Appendix D: Audit Methodology and Standards

OSC auditors obtained an understanding of internal controls that were deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of the work on internal controls, as well as the work performed in the audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed the President, Board members and Department Treasurer, and reviewed policies and the Board's meeting minutes, to gain an understanding of the Board's role in overseeing and making key financial decisions related to the Project and the process and procedures undertaken by officials to manage the Project.
- We reviewed the Department's monthly financial reports, accounting records, bank statements, invoices and Project documents to identify all Project-related purchases and to determine whether the purchases were procured according to the Department's purchasing policy.
- We interviewed the President and Board members regarding the process and procedures used by Department officials to plan the Project and to determine whether they completed key actions, such as adopting a detailed itemized budget, developing a multiyear capital plan or establishing a Project timeline.
- We reviewed the signed contract between the Department and its general contractor to determine the Project's original scope. We also reviewed all change orders to determine whether change orders aligned with the original contract's scope of work, were reasonable or a result of poor planning, and were approved by the Board.
- We reviewed the Department annual budgets for 2022, 2023, 2024 and 2025 to identify estimated Project expenses. We also reviewed the Project contracts and invoices to determine total Project expenses. We compared the amounts budgeted for the Project to the amounts spent on the Project to determine how much Project costs exceeded budgeted amounts.

OSC auditors conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that auditors plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objective. Auditors believe that the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objective.

Questions?

BUFFALO REGIONAL OFFICE

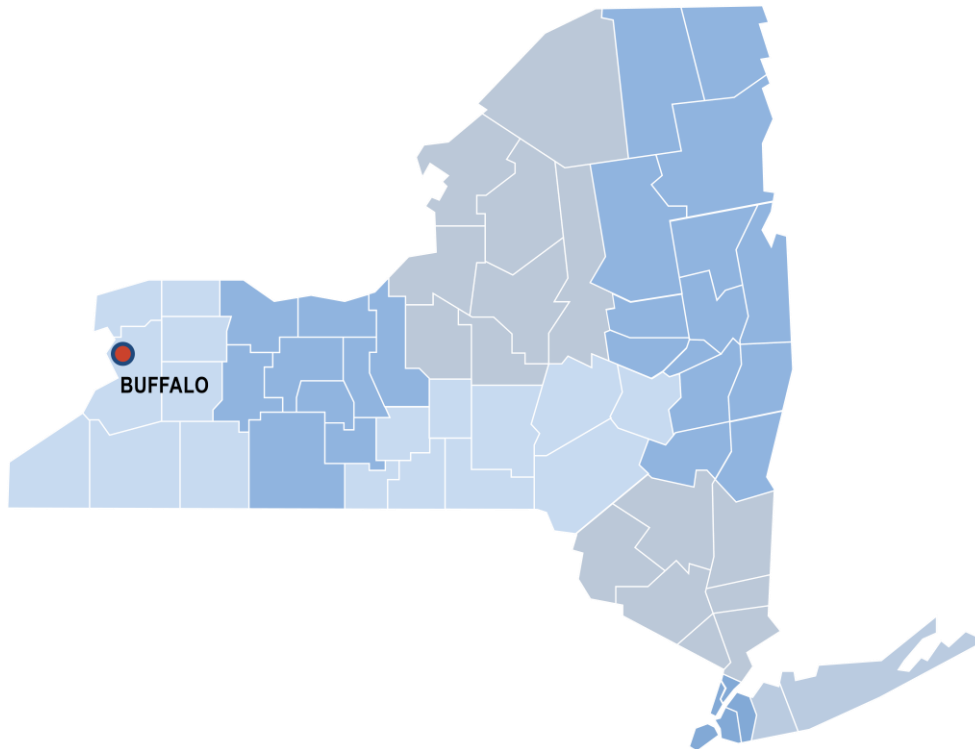
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