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Metropolitan Transportation Authority

State of New York

MANAGEMENT'S ASSESSMENT OF INTERNAL CONTROLS

The Metropolitan Transportation Authority's Chief Compliance Officer is responsible for establishing and maintaining a system of internal controls for MTA Headquarters and each of its subsidiary and affiliated entities ("MTA").

This statement certifies that management has documented and assessed the internal control structure and procedures of the MTA for the year ending December 31, 2007. In making this assessment, management used criteria set forth by Office of the State Comptroller's Standards for Internal Controls in New York State Government.

This assessment found the MTA's internal controls to be adequate, and to the extent that deficiencies were identified, the MTA has developed corrective action plans to reduce any corresponding risk.

Therefore based upon the above I believe that as of December 31, 2007, the MTA's internal controls are effective.

A handwritten signature in black ink, appearing to read "L. Kearse", written over a horizontal line.

Lamond W. Kearse
Chief Compliance Officer

The agencies of the MTA, H. Dale Hemmerdinger, Chairman
MTA New York City Transit MTA Long Island Bus
MTA Long Island Rail Road MTA Metro-North Railroad

Elliot G. Sander, Executive Director and CEO
MTA Bridges and Tunnels MTA Bus Company
MTA Capital Construction