



JUN 02 2016

Ms. Stephanie Annunziata
Partner
Heveron and Company, CPAs
260 Plymouth Avenue South
Rochester, NY 14608

Dear Ms. Annunziata:

We will conduct a Quality Control Review (QCR), as required by Office of Management and Budget Circular A-133 (A-133), of the PathStone Corporation and Affiliates audited financial statements, schedule of expenditures of federal awards, and reports for the year ended September 30, 2015, issued by Heveron and Company CPAs. Our objective is to determine if the audit was conducted in accordance with applicable standards, including Generally Accepted Government Auditing Standards and Generally Accepted Auditing Standards, and met the requirements of A-133.

We have scheduled the entrance conference for 9 a.m. on August 9, 2016, will begin work immediately following the entrance conference. If you have any questions, please contact Grover Fowler, Jr., Assistant Director, at (202) 693-5254, or email at fowler.grover@oig.dol.gov. Upon completion of our fieldwork, we will brief you regarding the results of the QCR. We appreciate your cooperation in this matter and look forward to a successful review.

Sincerely,

A handwritten signature in black ink, appearing to read "Melvin Reid". The signature is fluid and cursive, with a large loop at the end.

Melvin Reid
Director
Office of Single Audit Oversight

cc: Kevin Ryck, Chief Financial Officer, PathStone Corporation and Affiliates

Stephen Daniels, Director, Division of Policy, Review, and Resolution,
Employment and Training Administration (ETA)

Julie Cerruti, Audit Liaison, Office of Grants Management, Office of
Management and Administration Service, ETA

Greg Hitchcock, Audit Liaison, Office of Grants Management, Office of
Management and Administration Service, ETA

Lisa Lahrman, Acting Administrator, Office of Management and
Administrative Services, ETA