March 8, 2011

John F. Heveron, Jr., CPA, President
Heveron & Heveron Certified Public Accountants
260 Plymouth Ave. South
Rochester, New York 14608


Dear Mr. Heveron:

The purpose of this final report (Report Number 18-11-008-03-365) is to formally advise you of the results of a Quality Control Review (QCR) the U.S. Department of Labor, Office of Inspector General conducted of the following audit completed by Heveron & Heveron Certified Public Accountants under the Federal Single Audit Act (Act) and Office of Management and Budget Circular A-133 (A-133):

Single Audit of PathStone Corporation and Affiliates for the Year Ended September 30, 2009

The objectives of the QCR were to determine whether (1) the audit was conducted in accordance with applicable standards and met the single audit requirements, (2) any follow-up work is needed, and (3) there are any issues that may require management’s attention.

The major programs included in our review were:

<table>
<thead>
<tr>
<th>DOL Major Programs Reviewed</th>
<th>Catalog of Federal Domestic Assistance Number</th>
<th>DOL Funds Expended</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Farmworker Jobs Program</td>
<td>17.264</td>
<td>9,243,299</td>
</tr>
<tr>
<td>Senior Community Service Employment Program (SCSEP)</td>
<td>17.235</td>
<td>5,916,624</td>
</tr>
<tr>
<td>American Recovery and Reinvestment Act (Recovery Act) – SCSEP</td>
<td>17.235</td>
<td>498,248</td>
</tr>
<tr>
<td>Total DOL Funds Expended</td>
<td></td>
<td>$15,658,171</td>
</tr>
</tbody>
</table>
Based on our review of the audit documentation related to the programs above, we determined that the audit work performed was acceptable and met the requirements of the Act and A-133. No follow-up work is required and there are no issues that require management’s attention.

Since our review included Recovery Act funds, we are required by the Recovery Act to post this report on our website www.oig.dol.gov and link it to the Recovery Accountability and Transparency Board’s website www.recovery.gov.

If you have any questions concerning the results of the QCR please contact Melvin Reid, Director, Office of Audit Quality Assurance, at (202) 693-6993.

Sincerely,

Elliot P. Lewis
Assistant Inspector General
for Audit

cc: Kevin G. Ryck, Chief Financial Officer, PathStone

Ms. Judith A. Fisher, Director, Division of Policy, Review, and Resolution Employment and Training Administration