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October 17, 2011

Mr. James Coughlan  
Comptroller  
Dutchess County  
22 Market Street  
Poughkeepsie, NY 12601

Re: 2009 & 2010 Audit

Mr. Coughlan:

This letter is being written in response to the 2009 & 2010 Audit Report issued by your department. We are in agreement with the findings and summaries contained within and are implementing changes to address the findings.

Dutchess ARC wishes to acknowledge the professionalism and courtesy extended by you and your staff during the audit. The audit went very smoothly and was performed in a timely and competent manner.

Sincerely,

A handwritten signature in black ink that reads "Crys McCuin".

Crys McCuin  
Executive Director

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Catherine R. Seeberger Vocational Center  
4277 Route 22 • Wassaic, NY 12592



Dutchess County Chapter, NYSARC, Inc.



LaGrange Vocational Center  
8 Industry Street • Poughkeepsie, NY 12603

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