

October 15, 2018

CliftonLarsonAllen LLP
P.O. Box 1067
St. Cloud, MN 56302-1067

In connection with your examination of management's assertions regarding compliance with the Minnesota Department of Employment and Economic Development's (DEED) Extended Employment Program requirements ("the specified requirements") during the period July 01, 2017 to June 30, 2018, for the purpose of expressing an opinion that WACOSA's compliance with the specified requirements, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. WACOSA complied with the specified requirements during the period July 01, 2017 to June 30, 2018.
2. We are responsible compliance with the specified requirements and for our assertion that we have complied with the specified requirements during the period July 01, 2017 to June 30, 2018.
3. All relevant matters are reflected in the Minnesota Department of Employment and Economic Development's (DEED's) Extended Employment Program requirements.
4. We have disclosed to you all known noncompliance with the specified requirements, including noncompliance occurring after June 30, 2018.
5. We have disclosed to you all matters contradicting, or that may contradict, the DEED Extended Employment Program requirements, and we have disclosed to you all communications from regulatory agencies affecting these requirements.
6. No events have occurred subsequent to June 30, 2018 that would have a material effect on the Minnesota Department of Employment and Economic Development's (DEED's) Extended Employment Program requirements.
7. We intend to distribute your report only to DEED's Rehabilitation Services Branch.
8. In regards to the services performed by you, we have:
 - Made all management judgements and decisions and assumed all management responsibilities.
 - Oversaw the services by designating an individual who possesses suitable skill, knowledge, or and/or experience to understand and oversee the services.
 - Evaluated the adequacy and results of the services performed.

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- Accepted responsibility for the results of the services.

Signature: _____ Title: _____

Signature: _____ Title: _____