

Elmer J. Washburn, CPA
Larry J. Sheeler, CPA
Trisha L. Rogers-Byrns, CPA
John P. Sawitzki, CPA
Michael W. Rossi, CPA
Amy M. Pedrick, CPA
Jill M. Thaisz, CPA

Robert F. Thaisz, CPA
1951-2014

apedrick@westcpapc.com
(518) 725-7127 ext. 115

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Fulton-Montgomery Community College
2805 State Highway 67
Johnstown, NY 12095

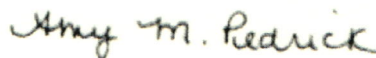
WEST & COMPANY CPAs PC has reviewed the three projects outlined below to determine whether these projects have proper scope for use of the Higher Education Emergency Relief Funds III (HEERF).

1. Replacement of a HVAC unit in a classroom building to ensure proper air filtration.
2. Replacement of server hardware to support distance learning technology.
3. Purchase of laptops for faculty for the delivery of distance learning instruction.

Based on our review of the guidance of HEERF, WEST & COMPANY CPAs PC has determined these projects are allowable.

Respectfully,

WEST & COMPANY CPAs PC



Amy M. Pedrick, CPA

**SARATOGA SPRINGS
OFFICE**

60 Railroad Place, Suite 302
Saratoga Springs, NY 12866
PHONE: 518.587.5111
FAX: 518.587.0029

**GLOVERSVILLE
OFFICE**

97 North Main St., PO Box 1219
Gloversville, NY 12078-0354
PHONE: 518.725.7127
FAX: 518.725.7835

AMP/laa