

Texas Workforce Commission

Member of the Texas Workforce Network

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Commissioner Representing
the Public

Ron Lehman
Commissioner Representing
Employers

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Labor

Larry E. Temple
Executive Director

October 3, 2006

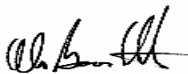
Ms. Nancy Haussler
Chief Financial Officer
Houston-Galveston Area Council
3555 Timmons Lane #120
Houston, Texas 77027

Dear Haussler:

Thank you for your responses concerning our review of Houston-Galveston Area Council's audit report for fiscal year ending December 31, 2005. The Food Stamp Employment and Training, Child Care, Temporary Assistance for Needy Families, Alien Certification, Employment Services, Unemployment Insurance, Trade Adjustment Assistance, Workforce Investment Act, Employment and Training Pilots, Veterans Services, All-Volunteer Force Educational Assistance, Project Rio, Transportation Services and Proprietary Schools programs you administer for the Texas Workforce Commission were included in this report. We have reviewed the audit report to ensure compliance with regulatory and contractual audit requirements. The audit report is accepted and the audit is closed.

Thank you for your assistance during the single audit resolution process. Should you have any questions, please contact Zana Jones at (512) 936-2513.

Sincerely,



W. Boone Fields
Director of Audit Resolution

mc: Jack Steele, Executive Director, Houston-Galveston Area Council
Jean Mahood, Accounting Manager, Houston-Galveston Area Council
Luis Macias, Director of Workforce Development