

Mr. Thomas L. Wagner, Jr., CPA  
State Auditor

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the specified areas, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Governor, South Carolina Office of the State Auditor and the South Department of Health and Human Services and management of the Department and is not intended to be and should not be used by anyone other than these specified parties.

The Hobbs Group, PA  
November 22, 2005

*The Hobbs Group, P.A.*