

State of South Carolina



Office of the State Auditor

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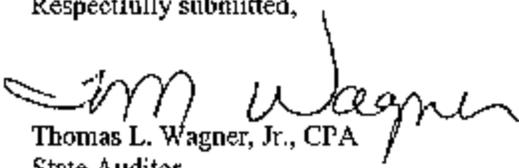
June 22, 2000

The Honorable James H. Hodges, Governor
and
Mr. William D. Catc, Director
South Carolina Department of Corrections
Columbia, South Carolina

This report on the application of agreed-upon procedures to the accounting records of the South Carolina Department of Corrections for the fiscal year ended June 30, 1999, was issued by Rogers & Laban, PA, Certified Public Accountants, under contract with the South Carolina Office of the State Auditor.

If you have any questions regarding this report, please let us know.

Respectfully submitted,


Thomas L. Wagner, Jr., CPA
State Auditor

TLWjr/cwc