

Pehlman & Dold, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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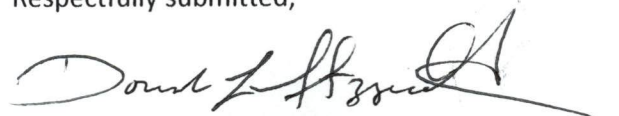
Joseph E. Pehlman, C.P.A. (1941 - 1984)
Joseph B. Dold, C.P.A. (1953 - 2005)
Robert E. Ritter, C.P.A., Retired
J. Timothy Cravens, C.P.A., Retired

August 29, 2019

AISWCD Board of Directors,

The December 31, 2018 audit is in process at this time. We encountered some difficulties while reconciling the opening net asset balance and some cash reconciliations provided by Alan for the audit that delayed our progress. We are working with Alan Howard to clear up these issues. Once all of these matters have been cleared up, we can continue to proceed with our audit procedures. Please feel free to contact me with any questions by phone at 217-787-0563 or by e-mail at dfitzgerald@p-dcpas.com.

Respectfully submitted,



Dorinda L. Fitzgerald, CPA
Pehlman and Dold, P.C.