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**MEMO**

**DATE:** March 22, 2019  
**TIME:** 10:45 AM  
**TO:** Whom it May Concern  
**FROM:** Craig Atwill, CPA  
**RE:** Northwest Tennessee Head Start / Early Head Start Annual Report

Alexander Thompson Arnold PLLC was engaged to perform the June 30, 2018, annual audit of the Northwest Tennessee Economic Development Council. The Northwest Tennessee Head Start / Early Head Start is audited as part of the Economic Development Council.

I have reviewed the Annual Report prepared by the Northwest Tennessee Head Start / Early Head Start. Based on my review, the information is consistent and in agreement with our June 30, 2018 audit.

If I may be of further assistance, please let me know.



Craig Atwill, CPA