Carlos Amaury Nieves, CPA
P.O. Box 1556
Santa Rosa Unit
Bayamón, PR 00960-9004

RE: Single Audit of:
Puerto Rico Women's Advocate Office
Commonwealth of Puerto Rico

Dear Mr. Nieves:

In connection with your examination of our financial statements for the period ended **June 30, 2017**, we submit, at your request, the following representations, according to the best of our knowledge and belief:

1. We had satisfactory title to all recorded assets, and there are no liens or encumbrances there on not recorded on the books, except:
NONE

2. No asset owned by us was, or is now, pledged or deposited in escrow as security for liabilities, performance of contracts, etc., except:
NONE

3. The notes and accounts receivable agregating $ -. represent valid claims against customers and other debtors. Adequate provision has been made to cover losses which may be sustained in the collection of the receivables.

4. The inventories amounting to $ N/A are based on physical quantities determined.

5. The inventories are priced at N/A . No obsolete, damaged, unusable or unsalable items are included in the inventories, except at salvage or net realizable values.

6. All important items of property, plant and equipment sold, destroyed, abandoned or otherwise disposed of or considered to be obsolete and of no further use have been charged off.

7. All direct liabilities of the company were recorded on the books as of that date, except:
NONE

8. Our Puerto Rico income tax returns have been examined by the Internal Revenue Service through N/A. Provision has been recorded on the books for additional taxes as determined by Internal Revenue Service, except for:
NONE

9. We had no unfilled purchase commitments in excess of normal requirements or at prices materially in excess of prevailing market prices, except:
NONE

10. Contractual obligations for plant construction and purchases of plant property and equipment amounted to approximately $ -0- .

11. There were no contingent liabilities not provided for in the accounts, except:
NONE

Among other things, the term "contingent liabilities" is generally understood to relate to the

following: Notes and accounts discounted, assigned or sold; endorsements or guarantees; pending lawsuits; unsatisfied judgements or claims; possible additional Federal, State or Municipal taxes for prior years; unused balances or letter of credit; repurchase agreements.

12. We understand you have examined or tested accounting records of the company and other supporting evidence by methods and to the extent you deemed appropriate for the purpose of expressing an opinion on the financial statements as a whole, buy that such test examination would not necessarily disclose defalcations or other irregularities, should any exist. No shortages or other irregularities.

13. No events have occurred or matters been discovered since the date of the balance sheet which would render the financial statements inaccurate or misleading in any material respect. , have been discovered that have been disclosed to you.

Name of the Company:
Puerto Rico Women's Advocate Office
Commonwealth of Puerto Rico

By: Carmen Alfaro

Title: 16/4/2018

Date: **March 28, 2018**