

Orthodox NewsSM

Orthodox Christian News Service, Inc.

OCA Metropolitan Theodosius' personal attorney writes to OCA Treasurer Archbishop Herman regarding Primate's Discretionary Funds

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January 14, 2000

His Eminence
Archbishop Herman
Treasurer,
Orthodox Church in America
6850 West Hempstead Turnpike
Syosset, NY 11791

Re: Discretionary Funds of Primate of OCA

Your Eminence:

As you know, this office represents His Beatitude Metropolitan Theodosius personally. We are aware of the auditing process of the OCA's general administrative accounts presently being performed by the Lambrides accounting firm. We are also aware that the private discretionary funds of the Primate, according to the Holy Synod's resolution of 30 July 1999, are not subject to that general accounting audit. However, Metropolitan Theodosius has asked us to have a review of the discretionary funds performed by an independent accounting firm and to report the results of that review to you, as Treasurer of the OCA.

Consequently, at the request of and on behalf of Metropolitan Theodosius I have retained the services of an independent certified public accounting firm, Hein + Associates LLP, to review the discretionary funds of the primate of the OCA for the years 1996, 1997 and 1998.

I am pleased to inform you that Hein + Associates has completed its review and has reported to me that after reviewing the Statements of Cash Receipts and Disbursements of the Discretionary Funds, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of CPAs, there are

no material modifications that should be made to the Statements of Cash Receipts and Disbursements of the Discretionary Funds in order for them to be in conformity with generally accepted accounting principles.

If you have any questions with reference to this matter, please contact me.

Sincerely,

/s/

Michael Kennedy

cc:

Metropolitan Theodosius
Hein + Associates
David Chesnoff, Esq.

