



November 16, 2010

Mr. David R. Hancox
Director of State Audits
Office of the State Comptroller
Division State Services
State Audit Bureau
110 State Street, 11th Floor
Albany, New York 12236

RE: New York Institute of Technology
TAP Audit No. (2009-T-5)

Dear Mr. Hancox:

HESC has reviewed the New York State Comptroller's final draft TAP Audit Report No. 2009-T-5 regarding Tuition Assistance Program (TAP) payments at New York Institute of Technology for the 2005-2006 through 2007-2008 academic years. HESC offers the following comments:

Two disallowance areas are State Education Department (SED) regulatory issues: Students Not in Good Academic Standing and Students Not in Full-Time Attendance. As these matters involve the interpretation of SED regulations, HESC will defer to SED's response.

TAP Not Posted to Students' Accounts

HESC Regulation 8 NYCRR §2205.3(e)(1)(iii) requires each student's account to be credited within seven days after receipt of an award. HESC concurs with any and all disallowances based upon a student's account not being properly credited within seven days of the award receipt.

Thank you for your consideration of these comments.

Sincerely,

Joseph A. Bradley
Director, Office of Counsel &
Regulatory Compliance