Auditor of State
Betty Montgomery

Board of Trustees
University of Akron
302 Buchtel Common
Akron, Ohio 44325-6205

We have reviewed the Independent Auditor's Report of the University of Akron, Summit County, prepared by PricewaterhouseCoopers LLP, for the audit period July 1, 2002 to June 30, 2003. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The University of Akron is responsible for compliance with these laws and regulations.

Betty Montgomery

BETTY MONTGOMERY
Auditor of State

February 19, 2004

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