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**INDEPENDENT ACCOUNTANT'S EXAMINATION REPORT**

To the Board of Directors  
of Patient Advocate Foundation

We have examined Patient Advocate Foundation's (a 501(c)(3), 509(a)(1) charity) compliance with OIG Opinion 04-15 during the period January 1, 2013 through December 31, 2013. Management is responsible for Patient Advocate Foundation's compliance with those requirements. Our responsibility is to express an opinion on Patient Advocate Foundation's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Patient Advocate Foundation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Patient Advocate Foundation's compliance with specified requirements.

In our opinion, Patient Advocate Foundation complied, in all material respects, with the aforementioned requirements, as shown in the attached requirements and findings, during the period January 1, 2013 through December 31, 2013.

This report is intended solely for the information and use of Patient Advocate Foundation's management and fund donors and is not intended to be, and should not be, used by anyone other than these specified parties.

*Malvin, Riggins + Company, P.C.*

Malvin, Riggins & Company, P.C.  
Newport News, VA

April 2, 2014