

October 11, 2012

Mrs. Carmen Berrios
Executive Director
Puerto Rico Council on Education
Ave. Ponce de León 268
Edificio Hato Rey Center Piso 15
Hato Rey, PR 00918

To Whom It May Concern:

This letter confirms that KPMG LLP is the external auditor of the Puerto Rico Council on Education, and the audit procedures to report on their financial statements as of and for the year ended June 30, 2012 are currently in process and are expected to be completed once the pending information is received, as communicated in our PBC request dated October 5, 2012, and KPMG audits such information.

If further information is required, please contact our office at your earliest convenience.

Very truly yours,

KPMG LLP

Luisette M. Negrón
Partner

LMN/kcr