

KNAPEK, GABRIELE & BOTTINI, LLP

Certified Public Accountants

"more than just the numbers..."

February 12, 2019

Executive Management and
The Board of Directors of
Home Care Association of New York, Inc. and
HCA Education and Research

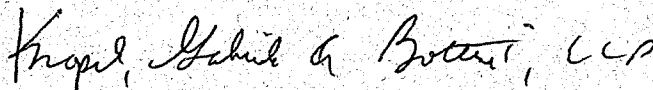
In planning and performing our audit of the consolidated financial statements of Home Care Association of New York, Inc. and HCA Education and Research as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Home Care Association of New York, Inc. and HCA Education and Research's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organizations' internal control. Accordingly, we do not express an opinion on the effectiveness of the Organizations' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organizations' consolidated financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, Board of Directors of Home Care Association of New York, Inc. and HCA Education and Research, and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



Knapek, Gabriele and Bottini, LLP

Latham:
43 British American Blvd.
Latham, NY 12110

(518) 459-5222
Fax (518) 459-0208
www.kgbcpas.com

Saratoga (by appointment):
112 Spring St., Suite 109
Saratoga Springs, NY 12866