

**AUDITOR'S STATEMENT TO 52<sup>ND</sup> DIOCESAN ASSEMBLY  
THE DIOCESE OF PHILADELPHIA AND EASTERN PENNSYLVANIA  
ORTHODOX CHURCH IN AMERICA  
FRIDAY, JANUARY 29<sup>TH</sup>, 2016  
ST. MICHAEL ORTHODOX CHURCH, JERMYN**

**Protodeacon Sergei Kapral**  
Auditor and Chair

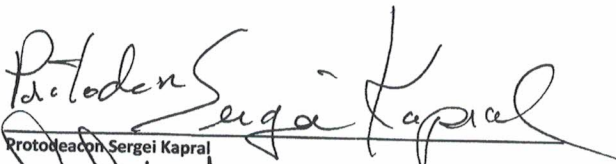
**Gregory Polk**  
Auditor

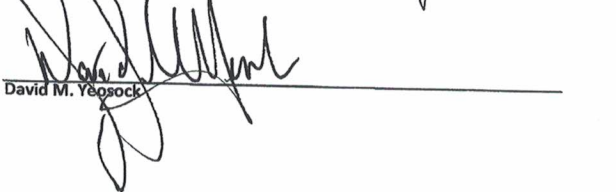
**David M. Yeosock, PE**  
Auditor

We have examined a substantial sampling of financial records with regard to income and expenses relative to both The Diocese of Philadelphia and Eastern Pennsylvania and the Health Insurance Fund. The Auditors have met quarterly to assess documentation and have found the records to be in good order.

As a result of these reviews, we believe that the prepared reports presented for the financial period of January 1, 2015 through December 31, 2015 have been fairly stated.

**Respectfully Completed**  
**January 24, 2016**

  
Protodeacon Sergei Kapral

  
David M. Yeosock