

**AUDITOR'S STATEMENT TO 54<sup>TH</sup> DIOCESAN ASSEMBLY  
THE DIOCESE OF PHILADELPHIA AND EASTERN PENNSYLVANIA  
ORTHODOX CHURCH IN AMERICA  
ST. NICHOLAS ORTHODOX CHURCH, BETHLEHEM  
JANUARY 19 - 20, 2018**

**Matushka Sharon Hubiak**

Auditor

**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 The Diocese of Philadelphia and Eastern Pennsylvania and the Health Insurance Fund. The Auditors have met bi-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, 2017 through December 31, 2017 have been fairly stated.

Respectfully Completed

January 18, 2018

Matushka Sharon Hubiak

Gregory Polk

David M. Yeosock