

**TRAVSTAR, LLC
D/B/A PAUL MITCHELL THE SCHOOL
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	51.5%
Average of Absolute Values of Relative Bias	7%
Mean Earnings	\$29,796
Median Earnings	\$28,500

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	15.64	100.00	13.36	100.00	Fail
Appeal	7.41	18.19	6.33	15.54	Pass

From: Ed Seib
Sent: 2 Mar 2017 11:09:56 -0600
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal
Attachments: owner letter.pdf, PMIL Normal - 2015 RGEES Attestation - Final-1.pdf

Good Afternoon,

Please find the Alternate Earnings Appeal documentation attached.

Respectfully,



(b)(6)

Director



Paul Mitchell The School Normal

c: 309.826.4561

p: 309.862.3400 x 703

<http://paulmitchell.edu/normal>

Join our Facebook [Fan Page!](#)

Check out our course outline, tuition information, and more at paulmitchell.edu/ge! Just click on Paul Mitchell the School-Normal-IL.

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1503 e. college avenue, suite 1, normal, il 61761
T 309.862.3400 F 309.862.3405
www.pmtsnormal.com

Date: 2/28/2017

RE: Alternative Earnings Survey Certification from CEO

I, John Kanski, as Owner of Paul Mitchell The School Normal attest that the Alternative Earnings survey was conducted in accordance with the Standards for Conducting the Recent Graduates and Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

(b)(6)

A rectangular box with a black border, used to redact the signature of John Kanski. The text "(b)(6)" is written in the top-left corner of the box.

John Kanski

**PMIL NORMAL, LLC
D/B/A PAUL MITCHELL THE SCHOOL
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

**PMIL NORMAL, LLC
D/B/A PAUL MITCHELL THE SCHOOL**

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**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Members
PMIL Normal, LLC
d/b/a Paul Mitchell the School

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that PMIL Normal, LLC d/b/a Paul Mitchell the School conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on PMIL Normal, LLC's d/b/a Paul Mitchell the School compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about PMIL Normal, LLC's d/b/a Paul Mitchell the School 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 on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on PMIL Normal, LLC's d/b/a Paul Mitchell the School compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, PMIL Normal, LLC d/b/a Paul Mitchell the School complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

PMIL Normal, LLC's d/b/a Paul Mitchell the School results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Kuntze & Associates, P.C.

**PMIL NORMAL, LLC
D/BA PAUL MITCHELL THE SCHOOL
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

PMIL Normal, LLC d/b/a Paul Mitchell the School (the “Institution”) asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**PMIL NORMAL, LLC
D/B/A PAUL MITCHELL THE SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**PMIL NORMAL, LLC
D/B/A PAUL MITCHELL THE SCHOOL
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	54.5%
Average of Absolute Values of Relative Bias	9%
Mean Earnings	\$19,771
Median Earnings	\$20,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	8.63	100.00	8.63	100.00	Zone
Appeal	6.79	57.87	6.79	57.87	Pass

From: Edie Simpson
Sent: 8 Mar 2017 16:37:08 -0600
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal
Attachments: PM Miami 2015 RGEES Attestation Report FINAL.pdf, CEO Certification.pdf

Good afternoon, please find attached the Final 2015 RGEES Attestation Audit Report and CEO Certification for Paul Mitchell The School Miami's OPEID #04120400 alternative earnings appeal

Please let me know if you have any questions or if there is additional information you require

Sincerely,

Edie Simpson
Exec. Director Financial Aid and Compliance
Paul Mitchell the School Miami
972-669-0494 x-5002

Our purpose: to develop technically strong professionals who have been given the skill sets to be successful in the industry.
Our vision: Treat people the way we want to be treated!
Our goal: Always do the right thing!

The information transmitted is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material. If the reader of this message is not the intended recipient, you are hereby notified that your access is unauthorized, and any review, dissemination, distribution or copying of this message including any attachments is strictly prohibited. If you are not the intended recipient, please contact the sender and delete the material from any computer.

**C323, LLC
D/B/A PAUL MITCHELL THE SCHOOL MIAMI
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

**C323, LLC
D/B/A PAUL MITCHELL THE SCHOOL MIAMI**

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**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Members
C323, LLC
d/b/a Paul Mitchell the School Miami

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that C323, LLC d/b/a Paul Mitchell the School Miami conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on C323, LLC's d/b/a Paul Mitchell the School Miami compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about C323, LLC's d/b/a Paul Mitchell the School Miami 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 on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on C323, LLC's d/b/a Paul Mitchell the School Miami compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, C323, LLC d/b/a Paul Mitchell the School Miami complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

C323, LLC's d/b/a Paul Mitchell the School Miami results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

March 6, 2017
Darien, Illinois

**C323, LLC
D/BA PAUL MITCHELL THE SCHOOL MIAMI
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

C323, LLC d/b/a Paul Mitchell the School Miami (the “Institution”) asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**C323, LLC
D/B/A PAUL MITCHELL THE SCHOOL MIAMI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**C323, LLC
D/B/A PAUL MITCHELL THE SCHOOL MIAMI
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	50.3%
Average of Absolute Values of Relative Bias	2%
Mean Earnings	\$31,686
Median Earnings	\$29,500

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	9.74	100.00	10.28	100.00	Zone
Appeal	4.66	10.53	4.92	11.11	Pass

PAUL MITCHELL

the school

M I A M I




2/24/2017

RE: Alternative Earnings Survey Certification from CEO

I, John Turnage, as owner and Director of Paul Mitchell the School Miami attest that the Alternative Earnings survey was conducted in accordance with the Standards for Conducting the Recent Graduates and Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

(b)(6)

John W. Turnage 

From: erik Pedersen
Sent: 3 Mar 2017 16:54:36 -0800
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal
Attachments: CEO Certification of RGEES.pdf, PMCA Bakersfield, LLC 2015 RGEES Attestation FINAL.pdf

2 documents attached

--

Please verify receipt of this message

Erik Pedersen
Director, PMTS Fresno
559-224-2700
559-840-5582
Erik@PMTSFresno.com

February 27, 2017

Certification from CEO

To whom it may concern,

As CEO of Paul Mitchell the School Fresno, I do here certify that the Recent Graduates and Employment and Earnings Survey recently completed was conducted in accordance with the Standards for Conducting the Recent Graduates and Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

Sincerely,

(b)(6)

Erik Pedersen
Manager and CEO
Paul Mitchell the School Fresno

WRITE US

5091 N. Fresno Street, Suite 104
Fresno, CA 93710

CALL US

559.224.2700

CHECK US OUT

fresno.paulmitchell.edu

**BE
Amazing**

**PMCA BAKERSFIELD, LLC
D/B/A PAUL MITCHELL THE SCHOOL
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

**PMCA BAKERSFIELD, LLC
D/B/A PAUL MITCHELL THE SCHOOL**

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**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Members
PMCA Bakersfield, LLC
d/b/a Paul Mitchell the School

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that PMCA Bakersfield, LLC d/b/a Paul Mitchell the School conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on PMCA Bakersfield, LLC's d/b/a Paul Mitchell the School compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about PMCA Bakersfield, LLC's d/b/a Paul Mitchell the School 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 on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on PMCA Bakersfield, LLC's d/b/a Paul Mitchell the School compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, PMCA Bakersfield, LLC d/b/a Paul Mitchell the School complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

PMCA Bakersfield, LLC's d/b/a Paul Mitchell the School results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

March 2, 2017
Darien, Illinois

**PMCA BAKERSFIELD, LLC
D/BA PAUL MITCHELL THE SCHOOL
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

PMCA Bakersfield, LLC d/b/a Paul Mitchell the School (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**PMCA BAKERSFIELD, LLC
D/B/A PAUL MITCHELL THE SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**PMCA BAKERSFIELD, LLC
D/B/A PAUL MITCHELL THE SCHOOL
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	55.6%
Average of Absolute Values of Relative Bias	4%
Mean Earnings	\$19,778
Median Earnings	\$20,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	12.62	100.00	12.62	100.00	Fail
Appeal	7.29	62.13	7.29	62.13	Pass

From: finaid
Sent: 2 Mar 2017 22:26:26 +0000
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal
Attachments: CEO Certification.pdf, Summit Salon Academy - Gainesville 2015 RGEES Attestation - FINAL.pdf

Attached please find for Summit Salon Academy – Gainesville (OPEID: 04163100) the following:

1. Final electronic version of 2015 RGEES Attestation
2. CEO Signed Certification

This is the documentation being submitted for our alternate earnings appeal for the GE Debt-to-earnings Measure.

Thank You,

Justin M. Bohannon
Financial Aid

Summit Salon Academy - Gainesville
6915 NW 4th Blvd, Suite B
Gainesville, FL 32607

Phone: (352) 331-2424 Extension 4
Fax: (352) 331-2470
Email: finaid@ssacademygainesville.com

www.SummitSalonAcademyGainesville.com

GAINFUL EMPLOYMENT ALTERNATE EARNINGS SURVEY

CERTIFICATION STATEMENT

This statement is provided to the United States Department of Education in connection with Summit Salon Academy – Gainesville’s alternate earnings appeal with respect to the calendar year 2014 earnings data used in the calculation of the institution’s gainful employment debt-to-earnings rates.

Institution Name: Summit Salon Academy - Gainesville

6-digit OPEID: 041631

Program that is part of the appeal:

Cosmetology/Cosmetologist, General

CIP Code: 120401

Credential Level: 1

Program’s GE Debt-to-Earnings Annual Rate Numerator, as used by the Secretary to determine the institution’s final gainful employment debt-to-earnings rate: 1795

Higher of program’s alternate earnings survey mean or median earnings: 21075

Program’s Recalculated GE Debt-to-Earnings Rate: 8.52 (1795 divided by 21075)

The institution certifies that the survey was conducted in accordance with the U.S. Department of Education Standards for Conducting the Recent Graduates Employment and Earnings Survey and that the mean or median earnings used to recalculate the GE program’s Debt-to-Earnings rate were accurately determined from the survey results.

Certified by: (b)(6)

Signature *Joni E. Jarrell*

Printed Name
President

Title
02/21/2017

Date Signed

**J.E.J. ENTERPRISES, INC.
D/B/A SUMMIT SALON ACADEMY - GAINESVILLE
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

**J.E.J. ENTERPRISES, INC.
D/B/A SUMMIT SALON ACADEMY - GAINESVILLE**

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**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Shareholders
J.E.J. Enterprises, Inc.
d/b/a Summit Salon Academy - Gainesville

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that J.E.J. Enterprises, Inc. d/b/a Summit Salon Academy - Gainesville conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on J.E.J. Enterprises, Inc's d/b/a Summit Salon Academy - Gainesville compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about J.E.J. Enterprises, Inc.'s d/b/a Summit Salon Academy - Gainesville 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 on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on J.E.J. Enterprises, Inc.'s d/b/a Summit Salon Academy - Gainesville compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, J.E.J. Enterprises, Inc. d/b/a Summit Salon Academy - Gainesville complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

J.E.J. Enterprises, Inc.'s d/b/a Summit Salon Academy - Gainesville results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

March 2, 2017
Darien, Illinois

**J.E.J. ENTERPRISES, INC.
D/B/A SUMMIT SALON ACADEMY - GAINESVILLE
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

J.E.J. Enterprises, Inc. d/b/a Summit Salon Academy - Gainesville (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
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7. Calculating the Mean and Median
8. Documenting a Survey System

**J.E.J. ENTERPRISES, INC.
D/B/A SUMMIT SALON ACADEMY - GAINESVILLE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**J.E.J. ENTERPRISES, INC.
D/B/A SUMMIT SALON ACADEMY - GAINESVILLE
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the Nonresponse Bias Analysis (NRBA) Template:	
Adjusted Vetted Cohort Response Rate	63.27%
Average of Absolute Values of Relative Bias	6.42%
Mean Earnings	\$21,075
Median Earnings	\$21,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	14.69	100.00	14.69	100.00	Fail
Appeal	8.52	52.49	8.52	52.49	Zone

From: financial aid
Sent: 29 Jun 2017 14:09:24 +0000
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal
Attachments: Old Town Barber College 2015 RGEES Attestation FINAL.pdf, CEO Certification Statement (003).pdf

Dear FSA:

In accordance with the instructions set out in Gainful Employment Electronic Announcement #95 – Debt-To-Earnings Rate Alternate Earnings Appeals, Old Town Barber College (OPEID: 021348) hereby notifies the Department of our Submission of the Alternate Earnings Appeal for the following program:

CIP Code
12.0402

Credential Level
01

Program Name
Barbering/Barber

We respectfully request that the Department confirm that this email has been received and that this submission of the Alternate Earnings Appeal has been received.

If you have any questions, please do not hesitate to contact me at this email address, or by telephone at 316.264.4891.

Sincerely,

Paulette Foster
Financial Assistance

Larry Nienhueser
CEO

**OLD TOWN BARBER COLLEGE
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

OLD TOWN BARBER COLLEGE

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**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Members
Old Town Barber College

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Old Town Barber College conducted its Recent Graduates Employment and Earnings Survey for the Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on Old Town Barber College's compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Old Town Barber College'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 on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Old Town Barber College's compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, Old Town Barber College complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

Old Town Barber College's results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

**OLD TOWN BARBER COLLEGE
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

Old Town Barber College (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**OLD TOWN BARBER COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**OLD TOWN BARBER COLLEGE
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Barbering/Barber
CIP: 120402

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	56.1%
Average of Absolute Values of Relative Bias	4%
Mean Earnings	\$28,256
Median Earnings	\$25,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	15.97	100.00	17.53	100.00	Fail
Appeal	7.57	20.17	8.30	22.13	Pass



I Larry Nienhueser, do by certify by my signature; that the survey was conducted in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results;

(b)(6)

Larry Nienhueser CEO

Date

6-26-17

From: Financial Aid
Sent: 9 Mar 2017 15:29:37 -0500
To: AltEarningsAppeals
Cc: 'Colleen Hogan Onofrio'
Subject: Alternate Earnings Appeal
Attachments: Certificate of Cheif Executive Officer Altearnings appeals gainful employment.pdf, PB Cosmetology Education Ctr. Survey CC.pdf

Attached is our alternate earnings appeal documentation which includes our CEO certification and auditors attestation for PB Cosmetology Education Center OPEID 010629
For our cosmetology program CIP code120401 Credential Level Undergraduate Certificate

	<p>Monica Heslin <i>Financial Aid Director</i> 856 456 4927</p> <p>PB Cosmetology Education Centre www.pbbeautyschool.com</p>
	

COSMETOLOGY EDUCATION CENTRE

CERTIFICATION OF CHIEF EXECUTIVE OFFICER

March 8, 2017

U.S. Department of Education

Via email: Altearningsappeals@ed.gov

PB Cosmetology Education Centre (the Institution) has conducted a survey of the employment and earnings of recent graduates as part of its appeal of its 2015 debt measurement year gainful employment rates. The survey was conducted in accordance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* contained in the *Best Practices Guide, Recent Graduates Employment and Earnings Survey* issued by the U. S. Department of Education in November 2015. In addition, the mean and median earnings used to recalculate the debt-to-earnings ratios were accurately determined from the survey results.

(b)(6)

Robert L. Hogan, CEO

PB Cosmetology Education Centre

110 Monmouth Street • Gloucester City NJ 08030
• t: 856 456 4927 • f: 856 456 7186 • www.pbbeautyschool.com

PB COSMETOLOGY EDUCATION CENTRE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
FOR THE 2015 DEBT MEASURE YEAR

PB COSMETOLOGY EDUCATION CENTRE

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CAPALDI REYNOLDS & PELOSI

Certified Public Accountants P.A.

332 Tilton Road • Northfield, NJ 08225-1252

Phone 609-641-4000 • Fax 609-641-7333

www.CapaldiReynolds.com

INDEPENDENT ACCOUNTANTS' REPORT

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Bistra Dimova, CPA, MBA
Lois S. Fried, CPA, CFF, CVA, ABV
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John J. Moler, CPA
Frank Pelosi, CPA, CVA, MBA
Matthew J. Reynolds, CPA, CFP
Michael J. Reynolds, CPA
Thomas E. Reynolds, CPA
Robert D. Reynolds, CPA, Chairman
Jeffrey A. Wilson, CPA

SENIOR PRINCIPALS:

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Thomas J. Freund, CPA
Larry Horowitz, CPA
Judd McLaughlin, CPA
Richard H. Pollard, CPA
Susan Siozopoulos, CPA
Francis C. Thomas, CPA, PFS

PRINCIPALS:

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Karen S. Sharkey, CPA
Jennifer L. Wallace, CPA

ASSOCIATES:

Fred A. Crum, Jr., CPA
Allison J. Fried
Judy Latinsky, CPA
Janaki Narayanswamy, CPA
Viktoryia O'uinina, CPA
Anthony C. Panetta, CPA

Board of Directors

P.B. School of Beauty Culture, Inc.
Gloucester, New Jersey

We have examined PB Cosmetology Education Centre's compliance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* contained in the *Best Practices Guide, Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, relative to its February 2017 survey conducted as part of its appeal of its 2015 debt measurement year gainful employment rates. Management is responsible for PB Cosmetology Education Centre's compliance with those requirements. Our responsibility is to express an opinion on PB Cosmetology Education Centre's compliance based on our examination.

Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*, issued by the U.S. Department of Education, Office of the Inspector General, [2000 Revision]. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the February 2017 recent graduates employment and earnings survey is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the February 2017 recent graduates employment and earnings survey. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the February 2017 recent graduates employment and earnings survey, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on PB Cosmetology Education Centre's compliance with specified requirements.



In our opinion, the February 2017 recent graduates employment and earnings survey of PB Cosmetology Education Centre complied, in all material respects, with the aforementioned requirements.

This report is intended solely for the information and use of the audit committee, management, and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

Capaldi Reynolds & Pelosi
CAPALDI REYNOLDS & PELOSI, P.A.

Northfield, New Jersey
Dated: March 8, 2017

PB COSMETOLOGY EDUCATION CENTRE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY RESULTS
FOR THE 2015 DEBT MEASURE YEAR

	<u>Base Cohort</u>	<u>Vetted Cohort</u>	<u>Adjusted Vetted Cohort</u>
Number of graduates	N/A	119	119
Response rate	N/A	50.4%	50.4%
Nonresponse bias rate	N/A	0.4%	0.4%
Mean earnings	N/A	\$ 20,170	\$ 20,170
Median earnings	N/A	\$ 18,554	\$ 18,554
Debt	N/A	\$ 1,352	\$ 1,352
Recalculated debt to earnings annual rate			
Numerator	N/A	<u>\$ 1,352</u>	<u>\$ 1,352</u>
Denominator	N/A	<u>\$ 20,170</u>	<u>\$ 20,170</u>
Recalculated rate	N/A	<u>6.70%</u>	<u>6.70%</u>

See independent accountants' report and accompanying notes.

PB COSMETOLOGY EDUCATION CENTRE
NOTES TO RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
FOR THE 2015 DEBT MEASURE YEAR

PB Cosmetology Education Centre (The Institution) conducted a survey in February 2017 of the employment and earnings of its recent graduates as a part of its appeal of its 2015 debt measure year gainful employment rates.

The survey was conducted in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey for the Recent Graduates Employment and Earnings Survey (RGEES)* contained in the *Best Practices Guide* issued by the Department of Education in November 2015. These standards are as follows:

Standard 1: Planning Your Data Collection

The survey design components required to conduct the RGEES include a plan that addresses the objectives of the survey, the survey design, the data collection plan, the confidentiality pledge, a data security plan, and the human and fiscal resources and time needed to achieve high data quality.

Standard 2: Data Collection Methodology

Administer data collection instruments and methods in a manner that achieves the best balance between maximizing data quality and controlling measurement error, while minimizing respondent burden using best practices established in the field of survey methodology.

Standard 3: Maintaining Confidentiality

Federal law requires that the confidentiality of data that contain information about individuals (i.e., personally identifiable information or PII) must be protected (20 U.S.C. 1232g). Anyone who will have access to the information must understand the importance of protecting the confidentiality of the survey respondents' information, be cognizant of the requirements of the law, and monitor the confidentiality of PII in their daily activities and in the release of information to the public. Steps must be taken throughout the data collection, processing, and reporting activities to ensure that data are handled in such a way as to avoid disclosure of PII.

Standard 4: Data Editing

Data editing will be used to correct inconsistent data in the RGEES data. Specifically,

- Negative values for any of the income questions will be replaced with zeroes (i.e., 3a, 3b, 4a, and 5a).
- When the total income is calculated, values over \$999,999 will be replaced with \$999,999 (i.e., sum of 3a, 3b, 4a, and 5a).

Data editing will be done automatically by the RGEES Platform. If the RGEES Platform is not used, then edits parallel to those used by the RGEES Platform must be applied, and no other edits will be permitted.

Standard 5: Calculation of Response Rates

Surveys must be designed and conducted to achieve the highest practical rates of response to ensure that survey results are representative of the list of recent graduates

PB COSMETOLOGY EDUCATION CENTRE
NOTES TO RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
FOR THE 2015 DEBT MEASURE YEAR

who received Title IV assistance so that they can be used with confidence to reflect the employment status and earnings of the Title IV-assisted recent graduate cohort. Nonresponse bias analysis must be conducted when response rates or other factors suggest the potential for bias to occur.

As a minimum requirement, at least one half of the recent graduates surveyed for a specific program must submit a completed survey. That is, the response rate for an individual program must be at least 50 percent for the data to be used to support an appeal under the Gainful Employment Regulations appeal process.

Standard 6: Nonresponse Bias Analysis

The potential impact of nonresponse on the quality of information obtained from the survey must be taken into consideration. Nonresponse bias is a serious problem and occurs when there is a correlation between the likelihood of participation in the survey and the responses to the survey variable(s) being measured. Survey estimates may be biased if those who choose to participate (respondents) differ substantially and systematically from those who choose not to participate (nonrespondents). If these differences are related to employment status or earnings, the results from the RGEES may be misleading or even erroneous. The nonresponse bias analysis can indicate the potential impact of nonresponse bias. A nonresponse bias analysis must be conducted if the unit response rate is between 50 percent and 80 percent.

Nonresponse bias is assessed by comparing respondents and nonrespondents on information available from graduates' student records. Analysis of recent program level data identified three variables that are easily verified in student records and are correlated with earnings: graduates with Pell grants, graduates with a zero expected family contribution, and graduates who are female. A nonresponse bias analysis examines these attributes of the program graduates to determine whether response rates are related to those attributes and/or whether the characteristics of respondents and nonrespondents differ on these characteristics.

If excluded cohort members that are not part of the finalized cohort list that the U.S. Department of Education submitted to the Social Security Administration to obtain the cohort earnings data are added to the list of graduates, the student attribute data for those graduates should be included in the data set prior to conducting the nonresponse bias analysis. (If the RGEES platform is used, data for these graduates should be added to the RGEES data base. If the RGEES platform is not used, these counts should be included in the nonresponse bias analysis.)

As a minimum requirement, the average relative bias due to nonresponse in the data for recent graduates surveyed for a specific program must not exceed 10 percent. That is, the average relative bias computed over the percent of graduates who received a Pell grant, the percent with a zero expected family contribution, and the percent female within an individual program must not exceed 10 percent in order for the earnings data from RGEES to be used to support an appeal under the Gainful Employment Regulations appeal process.

PB COSMETOLOGY EDUCATION CENTRE
NOTES TO RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
FOR THE 2015 DEBT MEASURE YEAR

Standard 7: Calculating the Mean and Median

Established procedures must be used to compute the mean and median of the earnings data collected using the RGEES.

Standard 8: Documenting A Survey System

Complete documentation must be developed for each program that uses the RGEES in an appeal of the program's graduates' earnings under the Gainful Employment Regulations. Documentation includes those materials necessary to replicate and evaluate each survey.

The Institution has utilized the RGEES Platform tool developed by the Department of Education. The RGEES Platform is a web-based tool that contains the survey, has the ability to send e-mails, monitors response rates during data collection, and automatically performs the requisite statistical calculation of earnings data, response rate, and nonresponse bias analysis.

Number of Graduates

- in the Base Cohort (BC)
This is defined by the number of all graduates who completed the GE program in the cohort years and received Title IV aid. The number could be greater than the number of graduates in the vetted cohort. As the Institution did not make application to utilize their base cohort, computations are inapplicable to this survey.
- in the Vetted Cohort (VC)
This is defined by the number of graduates who received Title IV aid and completed the program during the cohort period as agreed upon between the institution and the U.S. Department of Education. The vetted cohort list is used for the earnings match to the Social Security Administration to create the initial debt to-earnings ratio.
- in the Adjusted Vetted Cohort (AVC)
This is defined by the number of graduates in the vetted cohort and any additional respondents in the base cohort that the institution plans to include in the appeal. If no additional respondents are added, the number of graduates in the AVC is the same as the number in the VC.

Response Rate

The response rate is calculated as follows:

$$\text{Response Rate} = \text{Number of completed surveys} / \text{Number of eligible graduates}$$

Mean Earnings

The sum of all wages (i.e., all wages added together) divided by the number of cases that responded, or:

$$\text{Mean} = \text{Sum of all respondents' wages} / \text{Number of responding cases}$$

PB COSMETOLOGY EDUCATION CENTRE
NOTES TO RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
FOR THE 2015 DEBT MEASURE YEAR

Median Earnings

The midpoint, with half of the wages falling above the median and the other half below. The platform computes the median by using the following steps: Order the wages from lowest (\$0) to highest (\$999,999) Locate the middlemost wage—that is the median. If there are an even number of wages, and thus no wage exactly in the middle, the platform takes the mean of the two wages closest to the middle.

Nonresponse Bias Rate

Nonresponse bias measures whether graduates who respond to the survey are likely to have different earnings than graduates who do not respond to the survey. For example, if graduates with low income are less likely to answer this survey, then the average income calculated from survey responses will seem higher than it truly is. Institutions must conduct a nonresponse bias analysis if the Adjusted Vetted Cohort response rate is less than .80 (80 percent).

There are two components of the nonresponse bias analysis:

1. The nonresponse rate and
2. Known differences between respondents and nonrespondents

Bias can be driven by both low response rates and differences between respondents and nonrespondents. An estimate of the bias due to nonresponse for each of the three attributes examined can be computed as the product of the nonresponse rate and the difference between respondents and nonrespondents. An estimate of the bias for each of the three attributes (Pell grant recipient [yes/no], Zero EFC [yes/no], and Female gender [yes/no]) is given by: $B(y_{nr}) = y_r - y_t = (nnr/n)(y_r - y_{nr})$ Where: y_r = the percent who are “yes” based only on respondent cases; y_t = the percent who are “yes” based on all cases; nnr = the number of nonrespondent cases; n = the total number of cases; and y_{nr} = the percent based only on the nonrespondent cases. An estimate of the relative bias is then computed as the ratio of the bias due to nonresponse to the actual value derived from student records. $RelB(y_{nr}) = B(y_{nr})/y_t$ The average relative bias due to nonresponse, computed as the average of the relative bias due to nonresponse measured for each of the three attributes examined, is used to measure the relative bias due to nonresponse present in a set of data.

Debt-to-Earnings (DE) Ratio

Two debt-to-equity rates were established by ED to determine if an educational program leads to gainful employment:

1. Annual Earnings Rate-
This ratio is the median annual loan payment divided by the higher of either the mean annual earnings or the median annual earnings of the students included in the applicable cohort.

PB COSMETOLOGY EDUCATION CENTRE
NOTES TO RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
FOR THE 2015 DEBT MEASURE YEAR

2. Discretionary Income Rate-

This ratio is the median annual loan payment divided by the higher of either the mean annual earnings or the median annual earnings of the students included in the applicable cohort less 1.5 times the health and Human Services Poverty Guideline (Discretionary Income).

The median annual loan payment is calculated by the Department of Education by determining the median loan debt of students who completed the program during the applicable cohort period and amortizing that loan debt over a 10 year period using the average of the Federal Direct Unsubsidized Loan interest rate for the 3-year period prior to the cohort period. The median annual loan payment of PB Cosmetology Education Centre has been calculated to be \$1,352 according to the Gainful Employment 2015 Debt Measurement Year available at <https://studentaid.ed.gov/sa/about/data-center/school/ge>.

Based on the Recent Graduates Employment and Earnings Survey conducted by PB Cosmetology Education Centre in February 2017, the Institution has recalculated their annual earnings rate to be 6.70%, based on a median annual loan payment of \$1,352 and mean annual earnings of \$20,170. As this is considered a passing rate, and the rate computed by ED using different earnings data was 8.62 based on a median annual loan payment of \$1,352 and mean annual earnings of \$15,669 was a zone rate, the Institution is submitting the attached survey results in their formal rate appeal.

From: Greg Kellogg
Sent: 24 Feb 2017 17:11:01 -0600
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal
Attachments: The System, Inc. 2015 RGEES Attestation - Final.pdf, CEO Certification.pdf

Paul Mitchell the School Springfield (aka "The System Inc") has appealed the earnings. Our OPE ID is 04145700. Please see attached. Have a good weekend.

--



GREG KELLOGG *owner/director*

Paul Mitchell the School | Springfield • Arkansas • Missouri Columbia

BE
Amazing

**THE SYSTEM, INC.
D/B/A PAUL MITCHELL THE SCHOOL SPRINGFIELD
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

**THE SYSTEM, INC.
D/B/A PAUL MITCHELL THE SCHOOL SPRINGFIELD**

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KNUTTE & ASSOCIATES, P.C.

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**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Stockholders
The System, Inc.
d/b/a Paul Mitchell the School Springfield

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that The System, Inc. d/b/a Paul Mitchell the School Springfield conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on The System, Inc.'s d/b/a Paul Mitchell the School Springfield compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about The System, Inc.'s d/b/a Paul Mitchell the School Springfield 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 on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on The System, Inc.'s d/b/a Paul Mitchell the School Springfield compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, The System, Inc. d/b/a Paul Mitchell the School Springfield complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

The System, Inc.'s d/b/a Paul Mitchell the School Springfield results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

**THE SYSTEM, INC.
D/BA PAUL MITCHELL THE SCHOOL SPRINGFIELD
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

The System, Inc. d/b/a Paul Mitchell the School Springfield (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**THE SYSTEM, INC.
D/BA PAUL MITCHELL THE SCHOOL SPRINGFIELD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**THE SYSTEM, INC.
D/BA PAUL MITCHELL THE SCHOOL SPRINGFIELD
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	53.6%
Average of Absolute Values of Relative Bias	2%
Mean Earnings	\$31,636
Median Earnings	\$30,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	9.55	100.00	11.28	100.00	Zone
Appeal	4.29	9.71	5.07	11.47	Pass

the school

SPRINGFIELD

February 9, 2017

Knutte & Associates, PC
7900 S. Cass Avenue
Darien, IL 60561

To whom it may concern;

This is my certification attesting the survey was conducted in accordance with the Standards for Conducting the Recent Graduates and Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

Thank you.

Best regards,

(b)(6)

Greg Kellogg
Survey Administrator
Owner/Director/CEO
Paul Mitchell the School Springfield



From: Jennifer Olevson
Sent: 30 Jun 2017 12:29:47 -0700
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal
Attachments: Platt College - GE RGEES Report FINAL.PDF, CEO certification letter.jpg

Hello,

Attached is the Alternate Earnings Appeal for Platt College (03062700) for the Associate of Arts in Criminal Justice.

Please let me know if you should need additional copies of Platt College report or have any questions.

Cordially,
Jennifer Olevson
Financial Aid

I'm using Adobe Send & Track.

You can view "Platt College - GE RGEES Report FINAL.PDF" at:

<https://files.acrobat.com/a/preview/5e45d9a9-0423-417c-a0bb-a1f2a54a31e6>

You can view "CEO certification letter.jpg" at: <https://files.acrobat.com/a/preview/f92e1110-5a61-4d01-808c-3e5480fff8ed>



PLATT COLLEGE

— *it's all about your future* —

June 30, 2017

Platt College
1000 South Fremont Ave., Suite A9W
Alhambra, CA 91803

Platt College attest that the survey was conducted in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results for the Associate of Arts in Criminal Justice program (43.0104).

Cordially,

(b)(6)

Edward A. Beauchamp
Chief Executive Officer

PLATT COLLEGE
ALHAMBRA, CALIFORNIA
OPE ID NUMBER: 03062700

COMPLIANCE ATTESTATION EXAMINATION OF
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
FOR THE ASSOCIATE OF ARTS IN CRIMINAL JUSTICE PROGRAM

at
ALHAMBRA, CALIFORNIA

FOR THE GAINFUL EMPLOYMENT ALTERNATIVE EARNINGS SURVEY FOR THE
DEBT MEASURE YEAR 2015 DEBT-TO-EARNINGS RATE APPEAL

ALMICH & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

PLATT COLLEGE
ALHAMBRA, CALIFORNIA

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AUDITOR INFORMATION SHEET

PLATT COLLEGE
1000 SOUTH FREMONT AVENUE, SUITE A9W
ALHAMBRA, CA 91803

OPE ID NUMBER: 03062700
TEL. NO.: (626) 300-5444
FAX NO.: (626) 457-2111

CHIEF FINANCIAL OFFICER: Ken Gunville
CONTACT PERSON & TITLE: Evelyn Mancuso
Director of Student Financial Services

LEAD AUDITOR : Joseph P. Archer
LICENSE NUMBER : Home State: 87885 Out of State(s): N/A
FIRM'S NAME : Almich & Associates
ADDRESS : 26463 Rancho Parkway South
Lake Forest, California 92630
TEL. NO. : (949) 600-7550
FAX NO. : (949) 600-7558

Programs Examined:

The Standards for Conducting the Recent Graduates Employment and Earnings Survey

GAINFUL EMPLOYMENT SUMMARY –
RGEES SURVEY RESULTS AND REVISED DEBT-TO-EARNINGS RATE

2015 Debt Measure Year - Gainful Employment Debt-to-Earnings (D/E) Rate								RGEES Survey Results & Revised D/E Rate		
CIP Code	Credential Level	CIP Program Name	Official Program Pass /Zone/Fail	D/E Annual Rate	D/E Discretionary Rate	Annual Loan Payment	Higher of Annual Mean/Median Salary	RGEES Higher of Mean/Median Salary	Revised Annual D/E Rate	Revised Program Pass /Zone/Fail
430104	02	CRIMINAL JUSTICE/SAFETY	FAIL	12.79	452.33	\$ 2,325	\$ 18,169	\$ 20,000	11.63%	ZONE

ALMICH & ASSOCIATES

AN ACCOUNTANCY CORPORATION

• Certified Public Accounting and Business Services •

REPORT ON COMPLIANCE WITH SPECIFIED REQUIREMENTS APPLICABLE TO THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY FOR THE ASSOCIATE OF ARTS IN CRIMINAL JUSTICE PROGRAM

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors of
Platt College:

We have examined management's assertions that Platt College complied with the specified compliance requirements, listed on the accompanying schedule, of *The Standards For Conducting the Recent Graduates Employment and Earnings Survey*, issued by the U.S. Department of Education and the Gainful Employment alternative earnings survey for the Gainful Employment debt measure year 2015 debt-to-earnings rate appeal for the Associate of Arts in Criminal Justice program. Management is responsible for Platt College's compliance with those requirements. Our responsibility is to express an opinion on Platt College's compliance based on our examination.

Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; *The Standards For Conducting the Recent Graduates Employment and Earnings Survey* and the Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institution, and Institution Servicers*, issued by the U.S. Department of Education, Office of Inspector General, 2000 Revision and accordingly, included examining, on a test basis, evidence about Platt College'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 Platt College's compliance with specified requirements.

In our opinion, Platt College complied, in all material respects, with the aforementioned requirements regarding *The Standards For Conducting the Recent Graduates Employment and Earnings Survey*, issued by the U.S. Department of Education and the Gainful Employment alternative earnings survey for the Gainful Employment debt measure year 2015 debt-to-earnings rate appeal for the Associate of Arts in Criminal Justice program.

This report is intended solely for the information and use of the board of directors, management, and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.



Lake Forest, California
June 30, 2017

PLATT COLLEGE
ALHAMBRA, CALIFORNIA

SCHEDULE OF MANAGEMENT'S ASSERTIONS REGARDING
SPECIFIED COMPLIANCE REQUIREMENTS ^A

1. Platt College complied with *Standard 1: The survey design components required to conduct the Recent Graduates Employment and Earnings Survey (RGEES Survey) include a plan that addresses the objectives of the survey, the survey design, the data collection plan, the confidentiality pledge, a data security plan, and the human and fiscal resources and time needed to achieve high data quality.* These compliance requirements are listed in the U.S. Department of Education (ED) - *The Standards for Conducting the Recent Graduates Employment and Earnings Survey* (Standards Document).
2. Platt College complied with *Standard 2: Administer data collection instruments and methods in a manner that achieves the best balance between maximizing data quality and controlling measurement error while minimizing respondent burden using best practices established in the field of survey methodology* requirements as listed in the ED's Standards Document.
3. Platt College complied with *Standard 3: Federal law requires that the confidentiality of data that contain information about individuals (i.e., personally identifiable information or PII) must be protected (20 U.S.C. 1232g). Anyone who will have access to the information must understand the importance of protecting the confidentiality of the survey respondents' information, be cognizant of the requirements of the law, and monitor the confidentiality of PII in their daily activities and in the release of information to the public. Steps must be taken throughout the data collection, processing, and reporting activities to ensure that data are handled in such a way as to avoid disclosure of PII* requirements as listed in the ED's Standards Document.
4. Platt College complied with *Standard 4: Data editing will be used to correct inconsistent data in the RGEES data* requirements as listed in the ED's Standards Document.
5. Platt College complied with *Standard 5: Surveys must be designed and conducted to achieve the highest practical rates of response to ensure that survey results are representative of the list of recent graduates who received Title IV assistance so that they can be used with confidence to reflect the employment status and earnings of the Title IV-assisted recent graduate cohort. Nonresponse bias analysis must be conducted when response rates or other factors suggest the potential for bias to occur* requirements as listed in the ED's Standards Document.
6. Platt College complied with *Standard 6: The Institution will consider the potential impact of nonresponse on the quality of information obtained from the survey* in accordance with the requirements as listed in the ED's Standards Document.
7. Platt College complied with *Standard 7: Established procedures will be used to compute the mean and median of the earnings data collected using RGEES* requirements listed ED's Standards Document.
8. Platt College complied with *Standard 8: Complete documentation will be developed for each program that uses the RGEES Survey in an appeal of the program's graduates' earnings under the Gainful Employment Regulations. Documentation includes those materials necessary to replicate and evaluate each survey* requirements as listed in the ED's Standards Document.

^A Reference to the ED's Standards Document refers the U.S. Department of Education's Standards For Conducting the Recent Graduates Employment and Earnings Survey -- November 2015
<https://ifap.ed.gov/GainfulEmploymentInfo/attachments/standards.pdf>.



PLATT COLLEGE

— it's all about your future —

June 30, 2017

Platt College
1000 South Fremont Ave., Suite A9W
Alhambra, CA 91803

Platt College attest that the survey was conducted in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results for the Associate of Arts in Criminal Justice program (43.0104).

Cordially,

(b)(6)

Edward A. Beauchamp
Chief Executive Officer

From: Jeremy Teall
Sent: 27 Feb 2017 09:31:15 -0500
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal
Attachments: PMKY Lexington, LLC 2015 RGEES Attestation Report - FINAL.pdf, CEO Signed Certification_Lexington.pdf

To Whom It May Concern:

Please accept the attached documentation as Paul Mitchell The School Lexington's (PMKY Lexington LLC) submission for the Alternate Earnings Appeal.

If you have any questions you may reach me via email or by phone at 513-673-6429. This is my mobile number and easiest number to reach me.

Have a great day!

Jeremy Teall

Director

Paul Mitchell The School Lexington

859-223-3644 ext. 211

859-223-3643f

www.lexington.paulmitchell.edu

**PMKY LEXINGTON, LLC
D/B/A PAUL MITCHELL THE SCHOOL
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

**PMKY LEXINGTON, LLC
D/B/A PAUL MITCHELL THE SCHOOL**

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**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Members
PMKY Lexington, LLC
d/b/a Paul Mitchell the School

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that PMKY Lexington, LLC d/b/a Paul Mitchell the School conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on PMKY Lexington, LLC's d/b/a Paul Mitchell the School compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about PMKY Lexington, LLC's d/b/a Paul Mitchell the School 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 on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on PMKY Lexington, LLC's d/b/a Paul Mitchell the School compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, PMKY Lexington, LLC d/b/a Paul Mitchell the School complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

PMKY Lexington, LLC's d/b/a Paul Mitchell the School results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

February 24, 2017
Darien, Illinois

**PMKY LEXINGTON, LLC
D/BA PAUL MITCHELL THE SCHOOL
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

PMKY Lexington, LLC d/b/a Paul Mitchell the School (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**PMKY LEXINGTON, LLC
D/B/A PAUL MITCHELL THE SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**PMKY LEXINGTON, LLC
D/B/A PAUL MITCHELL THE SCHOOL
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	50.4%
Average of Absolute Values of Relative Bias	6%
Mean Earnings	\$28,318
Median Earnings	\$29,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	10.81	100.00	15.35	100.00	Zone
Appeal	5.95	15.21	8.45	16.63	Pass

February 15, 2017

To Whom It May Concern:

As the CEO of Paul Mitchell The School Lexington I am sending this letter to notify the Department that our survey was conducted in accordance with the Standards for Conducting the Recent Graduates and Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

Sincerely,

(b)(6)



CEO
Paul Mitchell The School Lexington

From: Jeremy Teall
Sent: 24 Feb 2017 13:47:53 -0500
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal
Attachments: Cincinnati Academy, Inc. 2015 RGEES Attestation - Final.pdf, CEO Signed Certification.pdf

To Whom It May Concern:

Please accept this email and attachments for Paul Mitchell The School Cincinnati's Alternative Earnings Appeal.

If you have any questions please feel free to reach me through email or via phone at 513-673-6429. This is my mobile number and the best way to reach me.

Have a great day!

Jeremy Teall

Director

Paul Mitchell The School Lexington

859-223-3644 ext. 211

859-223-3643f

www.lexington.paulmitchell.edu

**CINNATI ACADEMY, INC.
D/B/A PAUL MITCHELL THE SCHOOL
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

**CINCINNATI ACADEMY, INC.
D/B/A PAUL MITCHELL THE SCHOOL**

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**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Stockholder
Cincinnati Academy, Inc.
d/b/a Paul Mitchell the School

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Cincinnati Academy, Inc. d/b/a Paul Mitchell the School conducted its Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on Cincinnati Academy, Inc.'s d/b/a Paul Mitchell the School compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Cincinnati Academy, Inc.'s d/b/a Paul Mitchell the School 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 on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Cincinnati Academy, Inc.'s d/b/a Paul Mitchell the School compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, Cincinnati Academy, Inc. d/b/a Paul Mitchell the School complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

Cincinnati Academy, Inc.'s d/b/a Paul Mitchell the School results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Kuntze & Associates, P.C.

**CINCINNATI ACADEMY, INC.
D/BA PAUL MITCHELL THE SCHOOL
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

Cincinnati Academy, Inc. d/b/a Paul Mitchell the School (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**CINCINNATI ACADEMY, INC.
D/B/A PAUL MITCHELL THE SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**CINCINNATI ACADEMY, INC.
D/B/A PAUL MITCHELL THE SCHOOL
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	50.9%
Average of Absolute Values of Relative Bias	4%
Mean Earnings	\$22,780
Median Earnings	\$24,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	10.39	373.86	10.33	371.48	Zone
Appeal	7.87	29.76	7.82	29.57	Pass

February 15, 2017

To Whom It May Concern:

As the CEO of Paul Mitchell The School Cincinnati I am sending this letter to notify the Department that our survey was conducted in accordance with the Standards for Conducting the Recent Graduates and Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

Sincerely,

(b)(6)

Linda August
CEO
Paul Mitchell The School Cincinnati

From: Joe LiRosi
Sent: 11 May 2017 17:58:48 -0600
To: AltEarningsAppeals
Cc: Joe LiRosi;Mark Trejo
Subject: Alternate Earnings Appeal
Attachments: TG Albuquerque 2015 RGEES Attestation Report FINAL.pdf, CEO Certification.pdf

To whom it may concern,

I would like to submit the Alternate Earning Appeal. Please let me know if there is anything else that needs to be completed.

Also, do you know when we could expect a response.

Thank you,
Joseph LiRosi M.Ed

TONI&GUY Academy
2201 Uptown Loop Rd NE
Albuquerque, NM 87110

TONI&GUY Salon
8000 Paseo del Norte C10
Albuquerque, NM 87122

505-TONIGUY
505-842-8797 Direct
abq.toniguy.edu



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**URBAN ACADEMY, LLC
D/B/A TONI&GUY HAIRDRESSING ACADEMY
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

**URBAN ACADEMY, LLC
D/B/A TONI&GUY HAIRDRESSING ACADEMY**

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**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Members
Urban Academy, LLC
d/b/a TONI&GUY Hairdressing Academy

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Urban Academy, LLC d/b/a TONI&GUY Hairdressing Academy conducted its Recent Graduates Employment and Earnings Survey for the Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on Urban Academy, LLC's d/b/a TONI&GUY Hairdressing Academy compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Urban Academy, LLC's d/b/a TONI&GUY Hairdressing Academy 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 on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Urban Academy, LLC's d/b/a TONI&GUY Hairdressing Academy compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, Urban Academy, LLC d/b/a TONI&GUY Hairdressing Academy complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

Urban Academy, LLC's d/b/a TONI&GUY Hairdressing Academy results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

**URBAN ACADEMY, LLC
D/B/A TONI&GUY HAIRDRESSING ACADEMY
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

Urban Academy, LLC d/b/a TONI&GUY Hairdressing Academy (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**URBAN ACADEMY, LLC
D/B/A TONI&GUY HAIRDRESSING ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**URBAN ACADEMY, LLC
D/B/A TONI&GUY HAIRDRESSING ACADEMY
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the Nonresponse Bias Analysis (NRBA) Template:	
Adjusted Vetted Cohort Response Rate	50.00%
Average of Absolute Values of Relative Bias	4.98%
Mean Earnings	\$28,921
Median Earnings	\$26,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	12.31	100.00	N/A	N/A	Fail
Appeal	6.78	17.40	N/A	N/A	Pass



2201 Uptown Loop Rd
Suite F
Albuquerque, NM 87110

March 7, 2017

To whom it may concern,

I, Joe LiRosi, CEO and Owner of Urban Academy, LLC d/b/a TONI&GUY Hairdressing Academy attest that the survey was conducted in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

(b)(6)

Joe LiRosi

From: Jon McFry
Sent: 1 Mar 2017 16:20:40 +0000
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal
Attachments: Compliance Attestation RGEES OPE ID 04120300 CIP 12.0401.pdf, CEO Certification GE Appeal OPE ID 04120300 Health And Style Institute CIP 12.0401.pdf

Please find attached the President/CEO certification and the examination-level attestation engagement report from an independent accountant that are being respectfully submitted to complete the Debt-to-Earnings Rate Alternate Earnings Appeal for the following program:

Institution Name: Health And Style Institute, LLC
Program Name: Cosmetology
OPE ID: 041203
CIP Code: 12.0401
Credential Level: 01

Should you find the need for further information, I look forward to working with you.

Respectfully,
Jon

Jonathan C. McFry
Chief Compliance Officer
Health And Style Institute, LLC
615 Ernest W. Barrett Parkway
Kennesaw, GA 30144
770-635-5750
www.healthandstyle.edu

**HEALTH AND STYLE INSTITUTE, LLC
COMPLIANCE ATTESTATION EXAMINATION
OF THE STANDARDS FOR
CONDUCTING THE RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY**

R. Michael LaBounty & Associates, P.C.
Certified Public Accountants
2750 Buford Highway, Suite 247
Atlanta, Georgia 30324

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R. MICHAEL LABOUNTY
& ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

2750 BUFORD HIGHWAY, SUITE 247
ATLANTA, GA 30324
ph: 404-636-6272 fax: 404-636-6271
5 SAWGRASS RUN
ST. SIMONS ISLAND, GA 31522
ph: 912-222-4206 fax: 912-268-2594

**REPORT ON COMPLIANCE WITH THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT AUDITORS' REPORT

To the Members
Health and Style Institute, LLC
4576 Oglethorpe Loop, NW
Acworth, Georgia 30101

Compliance

We have examined management's assertions that Health and Style Institute, LLC (the Institution) complied with Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in the U. S. Department of Education's Best Practices Guide issued in November 2015.

Management's Responsibility

Management is responsible for the Institution's compliance with those standards.

Auditor's Responsibility

Our responsibility is to express an opinion on the Institution's compliance based upon our examination.

Our examination was conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; the Audit Guide (*Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*, issued by the U.S. Department of Education, Office of Inspector General, January 2000), and the Best Practices Guide (issued in November 2015), and accordingly included examining, on a test basis, evidence about the Institution's compliance with those standards 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 the Institution's compliance with the standards of the Best Practices Guide.

In our opinion Health and Style Institute, LLC complied, in all material respects, with the standards referred to above that could have a direct and material effect on the Recent Graduates Employment and Earnings Survey.

Internal Control over Compliance

The Institution's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Institution's internal control over compliance with the requirements that could have a direct and material effect on the Recent Graduates Employment and Earnings Survey to determine the auditing procedures for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Institution's internal control over compliance related to the Recent Graduates Employment and Earnings Survey.

To the Members
Health and Style Institute, LLC

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of the Federal Student Financial Assistance Programs on a timely basis. A *material weakness* in internal control over compliance is a deficiency or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of the Federal Student Financial Assistance Programs will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above.

This report is intended for the information and use of management, accrediting agencies and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties. Accordingly, this communication is not suitable for any other purpose.

R MICHAEL LaBOUNTY & ASSOCIATES, PC

Atlanta, Georgia
February 25, 2017

**HEALTH AND STYLE INSTITUTE, LLC
MANAGEMENT ASSERTIONS APPLICABLE TO THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

Management assertions examined, as reflected in the accompanying Report on Compliance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey.

1. Health and Style Institute, LLC complied with the Best Practices Guide standard of Planning Your Data Collection.
2. Health and Style Institute, LLC complied with the Best Practices Guide standard of Data Collection Methodology.
3. Health and Style Institute, LLC complied with the Best Practices Guide standard of Maintaining Confidentiality.
4. Health and Style Institute, LLC complied with the Best Practices Guide standard of Data Editing.
5. Health and Style Institute, LLC complied with the Best Practices Guide standard of Calculation of Response Rates.
6. Health and Style Institute, LLC complied with the Best Practices Guide standard of Nonresponse Bias Analysis.
7. Health and Style Institute, LLC complied with the Best Practices Guide standard of Calculating the Mean and Median.
8. Health and Style Institute, LLC complied with the Best Practices Guide standard of Documenting a Survey System.

**HEALTH AND STYLE INSTITUTE, LLC
SUMMARY SCHEDULE OF RESULTS FOR THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

GRADUATES IN COHORT	30
GRADUATE RESPONSES	15
RESPONSE RATE	50.0%
NONRESPONSE BIAS RATE	0.1%
MEAN EARNINGS	\$35,141
MEDIAN EARNINGS	\$26,300
RECALCULATED DEBT-TO-EARNINGS RATIO	3.4%
DISCRETIONARY INCOME RATIO	6.9%



February 24, 2017

United States Department of Education
Alternate Earnings Appeal

Sent via email to: altearningsappeals@ed.gov

Re: Health and Style Institute, LLC (OPEID# 04120300)

To Whom It May Concern;

Health and Style Institute (the Institution) has conducted a survey of the employment and earnings of recent graduations as part of its appeal of its most recently published gainful employment rates. The Institution certifies that the survey was conducted in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey contained in the Best Practices Guide issued in November 2015. In addition, the Institution certifies that the mean or median earnings used to recalculate the debt-to-earnings ratios were accurately determined from the survey results.

Sincerely,

(b)(6)

Josh Taves
Chief Executive Officer
Health and Style Institute, LLC

From: Kristi Bernhardt
Sent: 28 Feb 2017 00:40:01 +0000
To: AltEarningsAppeals
Subject: Alternative Earnings Appeal
Attachments: CEO for RGEES Survey.pdf, Douglas J RGEES Attestation Report - Final.pdf

Please contact me with any questions.

Thank you!

Kristi E. Bernhardt, CPA, CGMA
VP of Resource Team &
Chief Financial Officer
Douglas J Companies | douglasj.com
331 E. Grand River Ave. | East Lansing, MI 48823
Office: 517-381-6478 | Fax: 517-351-1736

ann arbor

knoxville



AVEDA INSTITUTE

Douglas J

CERTIFICATION

I, Scott A. Weaver, President and CEO of Douglas J Aveda Institutes, attest that the survey was conducted in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey (RGEES) and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

If you have any questions, please feel free to contact me at Scott.Weaver@douglasj.com or 517-381-6485.

(b)(6)



Scott A. Weaver

2-9-17

Date



admissions: 877.311.8957
reservations: 877.334.8657
douglasj.com

331 e grand river ave · east lansing, mi 48823
333 maynard st · ann arbor, mi 48104
138 commerce ave sw · grand rapids, mi 49503
409 s center st · royal oak, mi 48067
2828 n clark st · chicago, il 60657
516 s gay st · knoxville, tn 37902



**DOUGLAS J INSTITUTE, INC.
D/B/A DOUGLAS J AVEDA INSTITUTE
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

DOUGLAS J AVEDA INSTITUTE

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**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Stockholders
Douglas J Aveda Institute

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Douglas J Aveda Institute conducted its Recent Graduates Employment and Earnings Survey for the Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on Douglas J Aveda Institute's compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Douglas J Aveda Institute'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 on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Douglas J Aveda Institute's compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, Douglas J Aveda Institute complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

Douglas J Aveda Institute's results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

**DOUGLAS J AVEDA INSTITUTE
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

Douglas J Aveda Institute (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**DOUGLAS J AVEDA INSTITUTE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**DOUGLAS J AVEDA INSTITUTE
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	52.7%
Average of Absolute Values of Relative Bias	6%
Mean Earnings	\$23,316
Median Earnings	\$20,300

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	8.26	100.00	10.63	100.00	Zone
Appeal	5.75	23.69	7.40	30.49	Pass

From: Vollaro, Joe
Sent: 28 Jun 2017 20:18:11 +0000
To: AltEarningsAppeals
Subject: Alternative Earnings Appeal
Attachments: AAU - BFA Illustration - RGEES Report FINAL.PDF, AAU - BFA MPT - GE RGEES Report FINAL.pdf, AAU - BFA Photography - RGEES Report FINAL.PDF, AAU - MFA Fashion - GE RGEES Report FINAL.PDF, AAU - BFA Fine Art - GE RGEES Report FINAL.PDF, Illustration.pdf, fine art.pdf, fashion.pdf, mpt.pdf, photography.pdf

To Whom it May Concern:

Attached please find the Alternative Earnings Appeal (RGEES) for the Academy of Art University (OPE ID# 00753100) for the programs listed below:

- 1) Bachelor of Fine Art-Illustration-Credential level 03, CIP code 50.0410
- 2) Bachelor of Fine Art-Photography-Credential level 03, CIP code 50.0605
- 3) Bachelor of Fine Art-Motion Pictures and Television-Credential level 03, CIP code 50.0602
- 4) Bachelor of Fine Art-Fine Art-Credential level 03, CIP code 50.0799
- 5) Master of Fine Art-Fashion-Credential level 05, CIP code 50.0407

Per the instructions we included the following for each program that met all criteria:

- 1) An examination-level attestation engagement report from an independent public accountant or independent governmental auditor certifying that the survey was conducted in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey.
- 2) A certification signed by the institution's President/Chief Executive Officer attesting that the survey was conducted in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

Please let me know if the Secretary requires any additional supporting documentation.

Sincerely,

Joe Vollaro
Executive Vice President-Financial Aid/Compliance
Academy of Art University
79 New Montgomery Street
San Francisco, CA 94105
(415) 618-6528-phone
(415) 618-6273-fax
1-800-544-ARTS ext. 6528-Toll free
www.academyart.edu

ACADEMY OF ART UNIVERSITY

SAN FRANCISCO, CALIFORNIA

OPE ID NUMBER: 00753100

COMPLIANCE ATTESTATION EXAMINATION OF
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
FOR THE BACHELOR OF FINE ART - ILLUSTRATION PROGRAM

at
SAN FRANCISCO, CALIFORNIA

FOR THE GAINFUL EMPLOYMENT ALTERNATIVE EARNINGS SURVEY FOR THE
DEBT MEASURE YEAR 2015 DEBT-TO-EARNINGS RATE APPEAL

ALMICH & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

ACADEMY OF ART UNIVERSITY
SAN FRANCISCO, CALIFORNIA

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AUDITOR INFORMATION SHEET

ACADEMY OF ART UNIVERSITY
79 NEW MONTGOMERY STREET
SAN FRANCISCO, CA 94105

OPE ID NUMBER: 00753100
TEL. NO.: (415) 274-2200
FAX NO.: (415) 263-4130
PRESIDENT: Elisa Stephens

CONTACT PERSON & TITLE: Joe Vollaro
Executive Vice President of Financial Aid and Compliance

LEAD AUDITOR : Joseph P. Archer
LICENSE NUMBER : Home State: 87885 Out of State(s): N/A
FIRM'S NAME : Almich & Associates
ADDRESS : 26463 Rancho Parkway South
Lake Forest, California 92630
TEL. NO. : (949) 600-7550
FAX NO. : (949) 600-7558

Programs Examined:

The Standards for Conducting the Recent Graduates Employment and Earnings Survey

GAINFUL EMPLOYMENT SUMMARY –
RGEES SURVEY RESULTS AND REVISED DEBT-TO-EARNINGS RATE

2015 Debt Measure Year - Gainful Employment Debt-to-Earnings (D/E) Rate								RGEES Survey Results & Revised D/E Rate			
CIP Code	Credential Level	CIP Program Name	Official Program Pass /Zone/Fail	D/E Annual Rate	D/E Discretionary Rate	Annual Loan Payment	Higher of Annual Mean/Median Salary	RGEES Higher of Mean/Median Salary	Revised Annual D/E Rate	Revised Discretionary D/E Rate	Revised Program Pass /Zone/Fail
500410	03	ILLUSTRATION.	FAIL	13.52	38.3	\$ 3,691	\$ 27,290	\$ 33,592	10.99%	23.16%	ZONE

ALMICH & ASSOCIATES

AN ACCOUNTANCY CORPORATION

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REPORT ON COMPLIANCE WITH SPECIFIED REQUIREMENTS APPLICABLE TO THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY FOR THE BACHELOR OF FINE ART - ILLUSTRATION PROGRAM

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors of
Academy of Art University:

We have examined management's assertions that Academy of Art University complied with the specified compliance requirements, listed on the accompanying schedule, of *The Standards For Conducting the Recent Graduates Employment and Earnings Survey*, issued by the U.S. Department of Education and the Gainful Employment alternative earnings survey for the Gainful Employment debt measure year 2015 debt-to-earnings rate appeal for the Bachelor of Fine Art - Illustration program. Management is responsible for Academy of Art University's compliance with those requirements. Our responsibility is to express an opinion on Academy of Art University's compliance based on our examination.

Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; *The Standards For Conducting the Recent Graduates Employment and Earnings Survey* and the Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institution, and Institution Servicers*, issued by the U.S. Department of Education, Office of Inspector General, 2000 Revision and accordingly, included examining, on a test basis, evidence about Academy of Art University'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 Academy of Art University's compliance with specified requirements.

In our opinion, Academy of Art University complied, in all material respects, with the aforementioned requirements regarding *The Standards For Conducting the Recent Graduates Employment and Earnings Survey*, issued by the U.S. Department of Education and the Gainful Employment alternative earnings survey for the Gainful Employment debt measure year 2015 debt-to-earnings rate appeal for the Bachelor of Fine Art - Illustration program.

This report is intended solely for the information and use of the board of directors, management, and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.



Lake Forest, California
June 19, 2017

ACADEMY OF ART UNIVERSITY
SAN FRANCISCO, CALIFORNIA

SCHEDULE OF MANAGEMENT'S ASSERTIONS REGARDING
SPECIFIED COMPLIANCE REQUIREMENTS ^A

1. Academy of Art University complied with *Standard 1: The survey design components required to conduct the Recent Graduates Employment and Earnings Survey (RGEES Survey) include a plan that addresses the objectives of the survey, the survey design, the data collection plan, the confidentiality pledge, a data security plan, and the human and fiscal resources and time needed to achieve high data quality.* These compliance requirements are listed in the U.S. Department of Education (ED) - *The Standards for Conducting the Recent Graduates Employment and Earnings Survey* (Standards Document).
2. Academy of Art University complied with *Standard 2: Administer data collection instruments and methods in a manner that achieves the best balance between maximizing data quality and controlling measurement error while minimizing respondent burden using best practices established in the field of survey methodology* requirements as listed in the ED's Standards Document.
3. Academy of Art University complied with *Standard 3: Federal law requires that the confidentiality of data that contain information about individuals (i.e., personally identifiable information or PII) must be protected (20 U.S.C. 1232g). Anyone who will have access to the information must understand the importance of protecting the confidentiality of the survey respondents' information, be cognizant of the requirements of the law, and monitor the confidentiality of PII in their daily activities and in the release of information to the public. Steps must be taken throughout the data collection, processing, and reporting activities to ensure that data are handled in such a way as to avoid disclosure of PII* requirements as listed in the ED's Standards Document.
4. Academy of Art University complied with *Standard 4: Data editing will be used to correct inconsistent data in the RGEES data* requirements as listed in the ED's Standards Document.
5. Academy of Art University complied with *Standard 5: Surveys must be designed and conducted to achieve the highest practical rates of response to ensure that survey results are representative of the list of recent graduates who received Title IV assistance so that they can be used with confidence to reflect the employment status and earnings of the Title IV-assisted recent graduate cohort. Nonresponse bias analysis must be conducted when response rates or other factors suggest the potential for bias to occur* requirements as listed in the ED's Standards Document.
6. Academy of Art University complied with *Standard 6: The Institution will consider the potential impact of nonresponse on the quality of information obtained from the survey* in accordance with the requirements as listed in the ED's Standards Document.
7. Academy of Art University complied with *Standard 7: Established procedures will be used to compute the mean and median of the earnings data collected using RGEES* requirements listed ED's Standards Document.
8. Academy of Art University complied with *Standard 8: Complete documentation will be developed for each program that uses the RGEES Survey in an appeal of the program's graduates' earnings under the Gainful Employment Regulations. Documentation includes those materials necessary to replicate and evaluate each survey* requirements as listed in the ED's Standards Document.

^A Reference to the ED's Standards Document refers the U.S. Department of Education's Standards For Conducting the Recent Graduates Employment and Earnings Survey – November 2015
<https://ifap.ed.gov/GainfulEmploymentInfo/attachments/standards.pdf>.

ACADEMY OF ART UNIVERSITY
SAN FRANCISCO, CALIFORNIA

SCHEDULE OF FINDINGS

FINDING NO. 1

Statement of Condition

Academy of Art University utilized the Recent Graduates Employment and Earnings Survey (RGEES survey) from the August 2015 version of the Best Practices guide rather than the November 2015 version when conducting the surveys by mail. The RGEES survey was mailed to and received from certain graduates for the Bachelor of Fine Art - Illustration program.

Criteria

The Standards for Conducting the Recent Graduates Employment and Earnings Survey, issued by the U.S. Department of Education states in Standard 1 "...no alteration of the wording of the survey questions is permitted, and the order of individual items must be preserved."

Effect

The institution complied with this requirement with the exception of utilizing the survey from the Best Practices Guide – August 2015 version rather than the November 2015 version for the surveys that were mailed to students. Question #2 had been added in the November 2015 version that was a secondary check if the student was the correct student or had changed their name. The Institution only used this version of the survey questions for the surveys that were mailed to students. The RGEES platform surveys that students responded to by telephone interview incorporated the correct version of the survey questions read verbatim to students over the telephone. Only 10 mailed surveys were received back for the program, of the 86 total responses received. The Institution did not receive any "no" responses to question 1, therefore question 2 would not have had to be answered by the students. As a result, the Institution does not believe that this question, which was omitted as a result of using a prior version of the Best Practices Guide, impacted the survey process or results.

Cause

The Institution's procedures for providing the survey questions in their exact format were not consistently applied.

Recommendation

The Institution should adhere to its procedures and provide the RGEES survey questions in their exact format and ensure that they are utilizing the latest guidance from the U.S. Department of Education.

ACADEMY OF ART UNIVERSITY

SAN FRANCISCO, CALIFORNIA

OPE ID NUMBER: 00753100

COMPLIANCE ATTESTATION EXAMINATION OF
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
FOR THE BACHELOR OF FINE ART - MOTION PICTURES AND TELEVISION
PROGRAM

at
SAN FRANCISCO, CALIFORNIA

FOR THE GAINFUL EMPLOYMENT ALTERNATIVE EARNINGS SURVEY FOR THE
DEBT MEASURE YEAR 2015 DEBT-TO-EARNINGS RATE APPEAL

ALMICH & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

ACADEMY OF ART UNIVERSITY
SAN FRANCISCO, CALIFORNIA

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AUDITOR INFORMATION SHEET

ACADEMY OF ART UNIVERSITY
79 NEW MONTGOMERY STREET
SAN FRANCISCO, CA 94105

OPE ID NUMBER: 00753100
TEL. NO.: (415) 274-2200
FAX NO.: (415) 263-4130

PRESIDENT: Elisa Stephens
CONTACT PERSON & TITLE: Joe Vollaro
Executive Vice President of Financial Aid and Compliance

LEAD AUDITOR : Joseph P. Archer
LICENSE NUMBER : Home State: 87885 Out of State(s): N/A
FIRM'S NAME : Almich & Associates
ADDRESS : 26463 Rancho Parkway South
Lake Forest, California 92630
TEL. NO. : (949) 600-7550
FAX NO. : (949) 600-7558

Programs Examined:

The Standards for Conducting the Recent Graduates Employment and Earnings Survey

GAINFUL EMPLOYMENT SUMMARY –
RGEES SURVEY RESULTS AND REVISED DEBT-TO-EARNINGS RATE

2015 Debt Measure Year - Gainful Employment Debt-to-Earnings (D/E) Rate								RGEES Survey Results & Revised D/E Rate			
CIP Code	Credential Level	CIP Program Name	Official Program Pass /Zone/Fail	D/E Annual Rate	D/E Discretionary Rate	Annual Loan Payment	Higher of Annual Mean/Median Salary	RGEES Higher of Mean/Median Salary	Revised Annual D/E Rate	Revised Discretionary D/E Rate	Revised Program Pass /Zone/Fail
500602	03	CINEMATOGRAPHY AND FILM/VIDEO PRODUCTION.	FAIL	13.21	38.18	\$ 3,568	\$ 26,999	\$ 44,770	7.97%	13.16%	PASS

ALMICH & ASSOCIATES

AN ACCOUNTANCY CORPORATION

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REPORT ON COMPLIANCE WITH SPECIFIED REQUIREMENTS APPLICABLE TO THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY FOR THE BACHELOR OF FINE ART - MOTION PICTURES AND TELEVISION PROGRAM

INDEPENDENT ACCOUNTANTS' REPORT

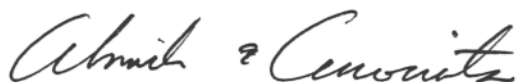
To the Board of Directors of
Academy of Art University:

We have examined management's assertions that Academy of Art University complied with the specified compliance requirements, listed on the accompanying schedule, of *The Standards For Conducting the Recent Graduates Employment and Earnings Survey*, issued by the U.S. Department of Education and the Gainful Employment alternative earnings survey for the Gainful Employment debt measure year 2015 debt-to-earnings rate appeal for the Bachelor of Fine Art - Motion Pictures and Television program. Management is responsible for Academy of Art University's compliance with those requirements. Our responsibility is to express an opinion on Academy of Art University's compliance based on our examination.

Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; *The Standards For Conducting the Recent Graduates Employment and Earnings Survey* and the Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institution, and Institution Servicers*, issued by the U.S. Department of Education, Office of Inspector General, 2000 Revision and accordingly, included examining, on a test basis, evidence about Academy of Art University'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 Academy of Art University's compliance with specified requirements.

In our opinion, Academy of Art University complied, in all material respects, with the aforementioned requirements regarding *The Standards For Conducting the Recent Graduates Employment and Earnings Survey*, issued by the U.S. Department of Education and the Gainful Employment alternative earnings survey for the Gainful Employment debt measure year 2015 debt-to-earnings rate appeal for the Bachelor of Fine Art - Motion Pictures and Television program.

This report is intended solely for the information and use of the board of directors, management, and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.



Lake Forest, California
June 19, 2017

ACADEMY OF ART UNIVERSITY
SAN FRANCISCO, CALIFORNIA

SCHEDULE OF MANAGEMENT'S ASSERTIONS REGARDING
SPECIFIED COMPLIANCE REQUIREMENTS ^A

1. Academy of Art University complied with *Standard 1: The survey design components required to conduct the Recent Graduates Employment and Earnings Survey (RGEES Survey) include a plan that addresses the objectives of the survey, the survey design, the data collection plan, the confidentiality pledge, a data security plan, and the human and fiscal resources and time needed to achieve high data quality.* These compliance requirements are listed in the U.S. Department of Education (ED) - *The Standards for Conducting the Recent Graduates Employment and Earnings Survey* (Standards Document).
2. Academy of Art University complied with *Standard 2: Administer data collection instruments and methods in a manner that achieves the best balance between maximizing data quality and controlling measurement error while minimizing respondent burden using best practices established in the field of survey methodology* requirements as listed in the ED's Standards Document.
3. Academy of Art University complied with *Standard 3: Federal law requires that the confidentiality of data that contain information about individuals (i.e., personally identifiable information or PII) must be protected (20 U.S.C. 1232g). Anyone who will have access to the information must understand the importance of protecting the confidentiality of the survey respondents' information, be cognizant of the requirements of the law, and monitor the confidentiality of PII in their daily activities and in the release of information to the public. Steps must be taken throughout the data collection, processing, and reporting activities to ensure that data are handled in such a way as to avoid disclosure of PII* requirements as listed in the ED's Standards Document.
4. Academy of Art University complied with *Standard 4: Data editing will be used to correct inconsistent data in the RGEES data* requirements as listed in the ED's Standards Document.
5. Academy of Art University complied with *Standard 5: Surveys must be designed and conducted to achieve the highest practical rates of response to ensure that survey results are representative of the list of recent graduates who received Title IV assistance so that they can be used with confidence to reflect the employment status and earnings of the Title IV-assisted recent graduate cohort. Nonresponse bias analysis must be conducted when response rates or other factors suggest the potential for bias to occur* requirements as listed in the ED's Standards Document.
6. Academy of Art University complied with *Standard 6: The Institution will consider the potential impact of nonresponse on the quality of information obtained from the survey* in accordance with the requirements as listed in the ED's Standards Document.
7. Academy of Art University complied with *Standard 7: Established procedures will be used to compute the mean and median of the earnings data collected using RGEES* requirements listed ED's Standards Document.
8. Academy of Art University complied with *Standard 8: Complete documentation will be developed for each program that uses the RGEES Survey in an appeal of the program's graduates' earnings under the Gainful Employment Regulations. Documentation includes those materials necessary to replicate and evaluate each survey* requirements as listed in the ED's Standards Document.

^A Reference to the ED's Standards Document refers the U.S. Department of Education's Standards For Conducting the Recent Graduates Employment and Earnings Survey – November 2015 <https://ifap.ed.gov/GainfulEmploymentInfo/attachments/standards.pdf>.

ACADEMY OF ART UNIVERSITY
SAN FRANCISCO, CALIFORNIA

SCHEDULE OF FINDINGS

FINDING NO. 1

Statement of Condition

Academy of Art University omitted a question in the Recent Graduates Employment and Earnings Survey (RGEES) that was mailed to and received from certain graduates for the Bachelor of Fine Art - Motion Pictures and Television program.

Criteria

The Standards for Conducting the Recent Graduates Employment and Earnings Survey, issued by the U.S. Department of Education states in Standard 1 "...no alteration of the wording of the survey questions is permitted, and the order of individual items must be preserved."

Effect

The institution complied with this requirement with the exception of utilizing the survey from the Best Practices Guide – August 2015 version rather than the November 2015 version for the surveys that were mailed to students. Question #2 had been added in the November 2015 version that was a secondary check if the student was the correct student or had changed their name. The Institution only used this version of the survey questions for the surveys that were mailed to students. The RGEES platform surveys that students responded to by telephone interview incorporated the correct version of the survey questions read verbatim to students over the telephone. Only 11 mailed surveys were received back for the program, of the 70 total responses received. The Institution did not receive any "no" responses to question 1, therefore question 2 would not have had to be answered by the students. As a result, the Institution does not believe that this question, which was omitted as a result of using a prior version of the Best Practices Guide, impacted the survey process or results.

Cause

The Institution's procedures for providing the survey questions in their exact format were not consistently applied.

Recommendation

The Institution should adhere to its procedures and provide the RGEES survey questions in their exact format and ensure that they are utilizing the latest guidance from the U.S. Department of Education.

ACADEMY OF ART UNIVERSITY

SAN FRANCISCO, CALIFORNIA

OPE ID NUMBER: 00753100

COMPLIANCE ATTESTATION EXAMINATION OF
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
FOR THE BACHELOR OF FINE ART - PHOTOGRAPHY PROGRAM

at
SAN FRANCISCO, CALIFORNIA

FOR THE GAINFUL EMPLOYMENT ALTERNATIVE EARNINGS SURVEY FOR THE
DEBT MEASURE YEAR 2015 DEBT-TO-EARNINGS RATE APPEAL

ALMICH & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

ACADEMY OF ART UNIVERSITY
SAN FRANCISCO, CALIFORNIA

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AUDITOR INFORMATION SHEET

ACADEMY OF ART UNIVERSITY
79 NEW MONTGOMERY STREET
SAN FRANCISCO, CA 94105

OPE ID NUMBER: 00753100
TEL. NO.: (415) 274-2200
FAX NO.: (415) 263-4130

PRESIDENT: Elisa Stephens
CONTACT PERSON & TITLE: Joe Vollaro
Executive Vice President of Financial Aid and Compliance

LEAD AUDITOR : Joseph P. Archer
LICENSE NUMBER : Home State: 87885 Out of State(s): N/A
FIRM'S NAME : Almich & Associates
ADDRESS : 26463 Rancho Parkway South
Lake Forest, California 92630
TEL. NO. : (949) 600-7550
FAX NO. : (949) 600-7558

Programs Examined:

The Standards for Conducting the Recent Graduates Employment and Earnings Survey

GAINFUL EMPLOYMENT SUMMARY –
RGEES SURVEY RESULTS AND REVISED DEBT-TO-EARNINGS RATE

2015 Debt Measure Year - Gainful Employment Debt-to-Earnings (D/E) Rate								RGEES Survey Results & Revised D/E Rate				
CIP Code	Credential Level	CIP Program Name	Official Program Pass /Zone/Fail	D/E Annual Rate	D/E Discretionary Rate	Annual Loan Payment	Higher of Annual Mean/Median Salary	RGEES Higher of Mean/Median Salary	Revised Annual D/E Rate	Revised Discretionary D/E Rate	Revised Program Pass /Zone/Fail	
500605	03	PHOTOGRAPHY.	FAIL	14.17	42.79	\$ 3,741	\$ 26,396	\$ 34,317	10.90%	22.45%	ZONE	

ALMICH & ASSOCIATES

AN ACCOUNTANCY CORPORATION

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REPORT ON COMPLIANCE WITH SPECIFIED REQUIREMENTS APPLICABLE TO THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY FOR THE BACHELOR OF FINE ART - PHOTOGRAPHY PROGRAM

INDEPENDENT ACCOUNTANTS' REPORT

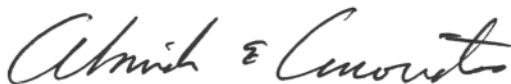
To the Board of Directors of
Academy of Art University:

We have examined management's assertions that Academy of Art University complied with the specified compliance requirements, listed on the accompanying schedule, of *The Standards For Conducting the Recent Graduates Employment and Earnings Survey*, issued by the U.S. Department of Education and the Gainful Employment alternative earnings survey for the Gainful Employment debt measure year 2015 debt-to-earnings rate appeal for the Bachelor of Fine Art - Photography program. Management is responsible for Academy of Art University's compliance with those requirements. Our responsibility is to express an opinion on Academy of Art University's compliance based on our examination.

Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; *The Standards For Conducting the Recent Graduates Employment and Earnings Survey* and the Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institution, and Institution Servicers*, issued by the U.S. Department of Education, Office of Inspector General, 2000 Revision and accordingly, included examining, on a test basis, evidence about Academy of Art University'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 Academy of Art University's compliance with specified requirements.

In our opinion, Academy of Art University complied, in all material respects, with the aforementioned requirements regarding *The Standards For Conducting the Recent Graduates Employment and Earnings Survey*, issued by the U.S. Department of Education and the Gainful Employment alternative earnings survey for the Gainful Employment debt measure year 2015 debt-to-earnings rate appeal for the Bachelor of Fine Art - Photography program.

This report is intended solely for the information and use of the board of directors, management, and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.



Lake Forest, California
June 19, 2017

ACADEMY OF ART UNIVERSITY
SAN FRANCISCO, CALIFORNIA

SCHEDULE OF MANAGEMENT'S ASSERTIONS REGARDING
SPECIFIED COMPLIANCE REQUIREMENTS ^A

1. Academy of Art University complied with *Standard 1: The survey design components required to conduct the Recent Graduates Employment and Earnings Survey (RGEES Survey) include a plan that addresses the objectives of the survey, the survey design, the data collection plan, the confidentiality pledge, a data security plan, and the human and fiscal resources and time needed to achieve high data quality.* These compliance requirements are listed in the U.S. Department of Education (ED) - *The Standards for Conducting the Recent Graduates Employment and Earnings Survey* (Standards Document).
2. Academy of Art University complied with *Standard 2: Administer data collection instruments and methods in a manner that achieves the best balance between maximizing data quality and controlling measurement error while minimizing respondent burden using best practices established in the field of survey methodology* requirements as listed in the ED's Standards Document.
3. Academy of Art University complied with *Standard 3: Federal law requires that the confidentiality of data that contain information about individuals (i.e., personally identifiable information or PII) must be protected (20 U.S.C. 1232g). Anyone who will have access to the information must understand the importance of protecting the confidentiality of the survey respondents' information, be cognizant of the requirements of the law, and monitor the confidentiality of PII in their daily activities and in the release of information to the public. Steps must be taken throughout the data collection, processing, and reporting activities to ensure that data are handled in such a way as to avoid disclosure of PII* requirements as listed in the ED's Standards Document.
4. Academy of Art University complied with *Standard 4: Data editing will be used to correct inconsistent data in the RGEES data* requirements as listed in the ED's Standards Document.
5. Academy of Art University complied with *Standard 5: Surveys must be designed and conducted to achieve the highest practical rates of response to ensure that survey results are representative of the list of recent graduates who received Title IV assistance so that they can be used with confidence to reflect the employment status and earnings of the Title IV-assisted recent graduate cohort. Nonresponse bias analysis must be conducted when response rates or other factors suggest the potential for bias to occur* requirements as listed in the ED's Standards Document.
6. Academy of Art University complied with *Standard 6: The Institution will consider the potential impact of nonresponse on the quality of information obtained from the survey* in accordance with the requirements as listed in the ED's Standards Document.
7. Academy of Art University complied with *Standard 7: Established procedures will be used to compute the mean and median of the earnings data collected using RGEES* requirements listed ED's Standards Document.
8. Academy of Art University complied with *Standard 8: Complete documentation will be developed for each program that uses the RGEES Survey in an appeal of the program's graduates' earnings under the Gainful Employment Regulations. Documentation includes those materials necessary to replicate and evaluate each survey* requirements as listed in the ED's Standards Document.

^A Reference to the ED's Standards Document refers the U.S. Department of Education's Standards For Conducting the Recent Graduates Employment and Earnings Survey – November 2015
<https://ifap.ed.gov/GainfulEmploymentInfo/attachments/standards.pdf>.

ACADEMY OF ART UNIVERSITY
SAN FRANCISCO, CALIFORNIA

SCHEDULE OF FINDINGS

FINDING NO. 1

Statement of Condition

Academy of Art University omitted a question in the Recent Graduates Employment and Earnings Survey (RGEES) that was mailed to and received from certain graduates for the Bachelor of Fine Art - Photography program.

Criteria

The Standards for Conducting the Recent Graduates Employment and Earnings Survey, issued by the U.S. Department of Education states in Standard 1 "...no alteration of the wording of the survey questions is permitted, and the order of individual items must be preserved."

Effect

The institution complied with this requirement with the exception of utilizing the survey from the Best Practices Guide – August 2015 version rather than the November 2015 version for the surveys that were mailed to students. Question #2 had been added in the November 2015 version that was a secondary check if the student was the correct student or had changed their name. The Institution only used this version of the survey questions for the surveys that were mailed to students. The RGEES platform surveys that students responded to by telephone interview incorporated the correct version of the survey questions read verbatim to students over the telephone. Only 7 mailed surveys were received back for the program, of the 40 total responses received. The Institution did not receive any "no" responses to question 1, therefore question 2 would not have had to be answered by the students. As a result, the Institution does not believe that this question, which was omitted as a result of using a prior version of the Best Practices Guide, impacted the survey process or results.

Cause

The Institution's procedures for providing the survey questions in their exact format were not consistently applied.

Recommendation

The Institution should adhere to its procedures and provide the RGEES survey questions in their exact format and ensure that they are utilizing the latest guidance from the U.S. Department of Education.

ACADEMY OF ART UNIVERSITY

SAN FRANCISCO, CALIFORNIA

OPE ID NUMBER: 00753100

COMPLIANCE ATTESTATION EXAMINATION OF
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
FOR THE MASTER OF FINE ART - FASHION PROGRAM

at
SAN FRANCISCO, CALIFORNIA

FOR THE GAINFUL EMPLOYMENT ALTERNATIVE EARNINGS SURVEY FOR THE
DEBT MEASURE YEAR 2015 DEBT-TO-EARNINGS RATE APPEAL

ALMICH & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

ACADEMY OF ART UNIVERSITY
SAN FRANCISCO, CALIFORNIA

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AUDITOR INFORMATION SHEET

ACADEMY OF ART UNIVERSITY
79 NEW MONTGOMERY STREET
SAN FRANCISCO, CA 94105

OPE ID NUMBER: 00753100
TEL. NO.: (415) 274-2200
FAX NO.: (415) 263-4130
PRESIDENT: Elisa Stephens

CONTACT PERSON & TITLE: Joe Vollaro
Executive Vice President of Financial Aid and Compliance

LEAD AUDITOR : Joseph P. Archer
LICENSE NUMBER : Home State: 87885 Out of State(s): N/A
FIRM'S NAME : Almich & Associates
ADDRESS : 26463 Rancho Parkway South
Lake Forest, California 92630
TEL. NO. : (949) 600-7550
FAX NO. : (949) 600-7558

Programs Examined:

- The Standards for Conducting the Recent Graduates Employment and Earnings Survey

GAINFUL EMPLOYMENT SUMMARY –
RGEES SURVEY RESULTS AND REVISED DEBT-TO-EARNINGS RATE

2015 Debt Measure Year - Gainful Employment Debt-to-Earnings (D/E) Rate								RGEES Survey Results & Revised D/E Rate		
CIP Code	Credential Level	CIP Program Name	Offical Program Pass /Zone/Fail	D/E Annual Rate	D/E Discretionary Rate	Annual Loan Payment	Higher of Annual Mean/Median Salary	RGEES Higher of Mean/Median Salary	Revised Discretionary D/E Rate	Revised Program Pass /Zone/Fail
500407	05	FASHION/APPAREL DESIGN.	FAIL	20.09	46.02	\$ 6,296	\$ 31,334	\$ 46,588	21.76%	ZONE

ALMICH & ASSOCIATES

AN ACCOUNTANCY CORPORATION

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REPORT ON COMPLIANCE WITH SPECIFIED REQUIREMENTS APPLICABLE TO THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY FOR THE MASTER OF FINE ART - FASHION PROGRAM

INDEPENDENT ACCOUNTANTS' REPORT

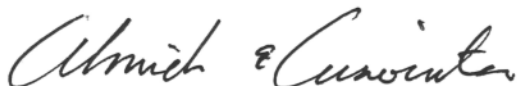
To the Board of Directors of
Academy of Art University:

We have examined management's assertions that Academy of Art University complied with the specified compliance requirements, listed on the accompanying schedule, of *The Standards For Conducting the Recent Graduates Employment and Earnings Survey*, issued by the U.S. Department of Education and the Gainful Employment alternative earnings survey for the Gainful Employment debt measure year 2015 debt-to-earnings rate appeal for the Master of Fine Art - Fashion program. Management is responsible for Academy of Art University's compliance with those requirements. Our responsibility is to express an opinion on Academy of Art University's compliance based on our examination.

Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; *The Standards For Conducting the Recent Graduates Employment and Earnings Survey* and the Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institution, and Institution Servicers*, issued by the U.S. Department of Education, Office of Inspector General, 2000 Revision and accordingly, included examining, on a test basis, evidence about Academy of Art University'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 Academy of Art University's compliance with specified requirements.

In our opinion, Academy of Art University complied, in all material respects, with the aforementioned requirements regarding *The Standards For Conducting the Recent Graduates Employment and Earnings Survey*, issued by the U.S. Department of Education and the Gainful Employment alternative earnings survey for the Gainful Employment debt measure year 2015 debt-to-earnings rate appeal for the Master of Fine Art - Fashion program.

This report is intended solely for the information and use of the board of directors, management, and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.



Lake Forest, California
June 19, 2017

ACADEMY OF ART UNIVERSITY
SAN FRANCISCO, CALIFORNIA

SCHEDULE OF MANAGEMENT'S ASSERTIONS REGARDING
SPECIFIED COMPLIANCE REQUIREMENTS ^A

1. Academy of Art University complied with *Standard 1: The survey design components required to conduct the Recent Graduates Employment and Earnings Survey (RGEES Survey) include a plan that addresses the objectives of the survey, the survey design, the data collection plan, the confidentiality pledge, a data security plan, and the human and fiscal resources and time needed to achieve high data quality.* These compliance requirements are listed in the U.S. Department of Education (ED) - *The Standards for Conducting the Recent Graduates Employment and Earnings Survey* (Standards Document).
2. Academy of Art University complied with *Standard 2: Administer data collection instruments and methods in a manner that achieves the best balance between maximizing data quality and controlling measurement error while minimizing respondent burden using best practices established in the field of survey methodology* requirements as listed in the ED's Standards Document.
3. Academy of Art University complied with *Standard 3: Federal law requires that the confidentiality of data that contain information about individuals (i.e., personally identifiable information or PII) must be protected (20 U.S.C. 1232g). Anyone who will have access to the information must understand the importance of protecting the confidentiality of the survey respondents' information, be cognizant of the requirements of the law, and monitor the confidentiality of PII in their daily activities and in the release of information to the public. Steps must be taken throughout the data collection, processing, and reporting activities to ensure that data are handled in such a way as to avoid disclosure of PII* requirements as listed in the ED's Standards Document.
4. Academy of Art University complied with *Standard 4: Data editing will be used to correct inconsistent data in the RGEES data* requirements as listed in the ED's Standards Document.
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6. Academy of Art University complied with *Standard 6: The Institution will consider the potential impact of nonresponse on the quality of information obtained from the survey* in accordance with the requirements as listed in the ED's Standards Document.
7. Academy of Art University complied with *Standard 7: Established procedures will be used to compute the mean and median of the earnings data collected using RGEES* requirements listed ED's Standards Document.
8. Academy of Art University complied with *Standard 8: Complete documentation will be developed for each program that uses the RGEES Survey in an appeal of the program's graduates' earnings under the Gainful Employment Regulations. Documentation includes those materials necessary to replicate and evaluate each survey* requirements as listed in the ED's Standards Document.

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ACADEMY OF ART UNIVERSITY
SAN FRANCISCO, CALIFORNIA

SCHEDULE OF FINDINGS

FINDING NO. 1

Statement of Condition

Academy of Art University omitted a question in the Recent Graduates Employment and Earnings Survey (RGEES) that was mailed to and received from certain graduates for the Master of Fine Art - Fashion program.

Criteria

The Standards for Conducting the Recent Graduates Employment and Earnings Survey, issued by the U.S. Department of Education states in Standard 1 "...no alteration of the wording of the survey questions is permitted, and the order of individual items must be preserved."

Effect

The institution complied with this requirement with the exception of utilizing the survey from the Best Practices Guide – August 2015 version rather than the November 2015 version for the surveys that were mailed to students. Question #2 had been added in the November 2015 version that was a secondary check if the student was the correct student or had changed their name. The Institution only used this version of the survey questions for the surveys that were mailed to students. The RGEES platform surveys that students responded to by telephone interview incorporated the correct version of the survey questions read verbatim to students over the telephone. Only 6 mailed surveys were received back for the program, of the 45 total responses received. The Institution did not receive any "no" responses to question 1, therefore question 2 would not have had to be answered by the students. As a result, the Institution does not believe that this question, which was omitted as a result of using a prior version of the Best Practices Guide, impacted the survey process or results.

Cause

The Institution's procedures for providing the survey questions in their exact format were not consistently applied.

Recommendation

The Institution should adhere to its procedures and provide the RGEES survey questions in their exact format and ensure that they are utilizing the latest guidance from the U.S. Department of Education.

ACADEMY OF ART UNIVERSITY

SAN FRANCISCO, CALIFORNIA

OPE ID NUMBER: 00753100

COMPLIANCE ATTESTATION EXAMINATION OF
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
FOR THE BACHELOR OF FINE ART – FINE ART PROGRAM

at
SAN FRANCISCO, CALIFORNIA

FOR THE GAINFUL EMPLOYMENT ALTERNATIVE EARNINGS SURVEY FOR THE
DEBT MEASURE YEAR 2015 DEBT-TO-EARNINGS RATE APPEAL

ALMICH & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

ACADEMY OF ART UNIVERSITY
SAN FRANCISCO, CALIFORNIA

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AUDITOR INFORMATION SHEET

ACADEMY OF ART UNIVERSITY
79 NEW MONTGOMERY STREET
SAN FRANCISCO, CA 94105

OPE ID NUMBER: 00753100

TEL. NO.: (415) 274-2200

FAX NO.: (415) 263-4130

PRESIDENT: Elisa Stephens

CONTACT PERSON & TITLE: Joe Vollaro
Executive Vice President of Financial Aid and Compliance

LEAD AUDITOR : Joseph P. Archer
 LICENSE NUMBER : Home State: 87885 Out of State(s): N/A
 FIRM'S NAME : Almich & Associates
 ADDRESS : 26463 Rancho Parkway South
 Lake Forest, California 92630
 TEL. NO. : (949) 600-7550
 FAX NO. : (949) 600-7558

Programs Examined:

The Standards for Conducting the Recent Graduates Employment and Earnings Survey

GAINFUL EMPLOYMENT SUMMARY –
RGEES SURVEY RESULTS AND REVISED DEBT-TO-EARNINGS RATE

2015 Debt Measure Year - Gainful Employment Debt-to-Earnings (D/E) Rate								RGEES Survey Results & Revised D/E Rate		
CIP Code	Credential Level	CIP Program Name	Official Program Pass /Zone/Fail	D/E Annual Rate	D/E Discretionary Rate	Annual Loan Payment	Higher of Annual Mean/Median Salary	RGEES Higher of Mean/Median Salary	Revised Discretionary D/E Rate	Revised Program Pass /Zone/Fail
500799	03	FINE ARTS AND ART STUDIES, OTHER.	FAIL	16.37	50.61	\$ 4,274	\$ 26,099	\$ 39,092	19.94%	PASS

ALMICH & ASSOCIATES

AN ACCOUNTANCY CORPORATION

• Certified Public Accounting and Business Services •

REPORT ON COMPLIANCE WITH SPECIFIED REQUIREMENTS APPLICABLE TO THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY FOR THE BACHELOR OF FINE ART – FINE ART PROGRAM

INDEPENDENT ACCOUNTANTS' REPORT

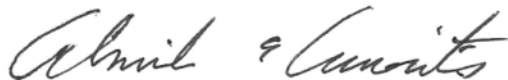
To the Board of Directors of
Academy of Art University:

We have examined management's assertions that Academy of Art University complied with the specified compliance requirements, listed on the accompanying schedule, of *The Standards For Conducting the Recent Graduates Employment and Earnings Survey*, issued by the U.S. Department of Education and the Gainful Employment alternative earnings survey for the Gainful Employment debt measure year 2015 debt-to-earnings rate appeal for the Bachelor of Fine Art – Fine Art program. Management is responsible for Academy of Art University's compliance with those requirements. Our responsibility is to express an opinion on Academy of Art University's compliance based on our examination.

Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; *The Standards For Conducting the Recent Graduates Employment and Earnings Survey* and the Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institution, and Institution Servicers*, issued by the U.S. Department of Education, Office of Inspector General, 2000 Revision and accordingly, included examining, on a test basis, evidence about Academy of Art University'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 Academy of Art University's compliance with specified requirements.

In our opinion, Academy of Art University complied, in all material respects, with the aforementioned requirements regarding *The Standards For Conducting the Recent Graduates Employment and Earnings Survey*, issued by the U.S. Department of Education and the Gainful Employment alternative earnings survey for the Gainful Employment debt measure year 2015 debt-to-earnings rate appeal for the Bachelor of Fine Art – Fine Art program.

This report is intended solely for the information and use of the board of directors, management, and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.



Lake Forest, California
June 27, 2017

ACADEMY OF ART UNIVERSITY
SAN FRANCISCO, CALIFORNIA

SCHEDULE OF MANAGEMENT'S ASSERTIONS REGARDING
SPECIFIED COMPLIANCE REQUIREMENTS ^A

1. Academy of Art University complied with *Standard 1: The survey design components required to conduct the Recent Graduates Employment and Earnings Survey (RGEES Survey) include a plan that addresses the objectives of the survey, the survey design, the data collection plan, the confidentiality pledge, a data security plan, and the human and fiscal resources and time needed to achieve high data quality.* These compliance requirements are listed in the U.S. Department of Education (ED) - *The Standards for Conducting the Recent Graduates Employment and Earnings Survey* (Standards Document).
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ACADEMY OF ART UNIVERSITY
SAN FRANCISCO, CALIFORNIA

SCHEDULE OF FINDINGS

FINDING NO. 1

Statement of Condition

Academy of Art University omitted a question in the Recent Graduates Employment and Earnings Survey (RGEES) that was mailed to and received from certain graduates for the Bachelor of Fine Art – Fine Art program.

Criteria

The Standards for Conducting the Recent Graduates Employment and Earnings Survey, issued by the U.S. Department of Education states in Standard 1 "...no alteration of the wording of the survey questions is permitted, and the order of individual items must be preserved."

Effect

The institution complied with this requirement with the exception of utilizing the survey from the Best Practices Guide – August 2015 version rather than the November 2015 version for the surveys that were mailed to students. Question #2 had been added in the November 2015 version that was a secondary check if the student was the correct student or had changed their name. The Institution only used this version of the survey questions for the surveys that were mailed to students. The RGEES platform surveys that students responded to by telephone interview incorporated the correct version of the survey questions read verbatim to students over the telephone. Only 2 mailed surveys were received back for the program, of the 33 total responses received. The Institution did not receive any "no" responses to question 1, therefore question 2 would not have had to be answered by the students. As a result, the Institution does not believe that this question, which was omitted as a result of using a prior version of the Best Practices Guide, impacted the survey process or results.

Cause

The Institution's procedures for providing the survey questions in their exact format were not consistently applied.

Recommendation

The Institution should adhere to its procedures and provide the RGEES survey questions in their exact format and ensure that they are utilizing the latest guidance from the U.S. Department of Education.



ACADEMY of ART UNIVERSITY®

FOUNDED IN SAN FRANCISCO 1929 BY ARTISTS FOR ARTISTS

79 New Montgomery St. / San Francisco, CA 94105

Tel: 415.274.2200 / Fax: 415.618.6287 / academyart.edu

June 19, 2017

To Whom It May Concern:

The alternative earnings survey for our Bachelor of Fine Art – Illustration program (credential level 03, CIP code 50.0410) was conducted in accordance with the Standards for Conducting the Recent Graduate Employment and Earnings Survey and the mean and median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

Sincerely,

(b)(6)

Dr. Elisa Stephens
President



ACADEMY of ART UNIVERSITY®

FOUNDED IN SAN FRANCISCO 1929 BY ARTISTS FOR ARTISTS

79 New Montgomery St / San Francisco, CA 94105

Tel: 415.274.2200 / Fax: 415.618.6287 / academyart.edu

June 27, 2017

To Whom It May Concern:

The alternative earnings survey for our Bachelor of Fine Art-Fine Art program (credential level 03, CIP code 50.0799) was conducted in accordance with the Standards for Conducting the Recent Graduate Employment and Earnings Survey and the mean and median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

Sincerely,

Dr. Elisa Stephens
President



ACADEMY of ART UNIVERSITY®

FOUNDED IN SAN FRANCISCO 1929 BY ARTISTS FOR ARTISTS

79 New Montgomery St. / San Francisco, CA 94105

Tel: 415.274.2200 / Fax: 415.618.6287 / academyart.edu

June 19, 2017

To Whom It May Concern:

The alternative earnings survey for our Master of Fine Art - Fashion program (credential level 05, CIP code 50.0407) was conducted in accordance with the Standards for Conducting the Recent Graduate Employment and Earnings Survey and the mean and median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

Sincerely,

(b)(6)

Dr. Elisa Stephens
President



June 19, 2017

To Whom It May Concern:

The alternative earnings survey for our Bachelor of Fine Art – Motion Pictures and Television program (credential level 03, CIP code 50.0602) was conducted in accordance with the Standards for Conducting the Recent Graduate Employment and Earnings Survey and the mean and median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

Sincerely,

(b)(6)

Dr. Elisa Stephens
President



ACADEMY of ART UNIVERSITY®

FOUNDED IN SAN FRANCISCO 1929 BY ARTISTS FOR ARTISTS

79 New Montgomery St. / San Francisco, CA 94105

Tel: 415.274.2200 / Fax: 415.618.6287 / academyart.edu

June 19, 2017

To Whom It May Concern:

The alternative earnings survey for our Bachelor of Fine Art – Photography program (credential level 03, CIP code 50.0605) was conducted in accordance with the Standards for Conducting the Recent Graduate Employment and Earnings Survey and the mean and median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

Sincerely,

(b)(6)

Dr. Elisa Stephens
President

From: Sullivan Polino, Anne
Sent: 26 Jun 2017 19:04:59 +0000
To: AltEarningsAppeals
Cc: Felser, Fran;Gerace, Christopher
Subject: Alternative Earnings Appeal
Attachments: Bryant & Stratton College Alternative Earnings Submission OPEID 002678.pdf, Bryant & Stratton College Alternative Earnings Submission OPEID 002678.pdf, Bryant & Stratton College Alternative Earnings Submission OPEID 002678.pdf

To whom it may concern,

Attached to this email are three (3) copies as the Bryant & Stratton College, Inc. (OPEID 002678), Alternative Earnings Appeal documentation as required by the Best Practices Guide (November 2015).

Please let me know if you have any questions regarding this submission.

Anne

From: Anne Sullivan Polino
Sent: Thursday, November 03, 2016 5:07 PM
To: AltEarningsAppeals@ed.gov
Cc: Fran Felser <fffelser@bryantstratton.edu>; Christopher Gerace <cpgerace@bryantstratton.edu>
Subject: Notice of Intent to File Alternative Earnings Appeal

Notice of Intent to File Alternative Earnings Appeal

Institution: Bryant & Stratton College, Inc.

OPEID: 002678

Programs under appeal:

CIP: 11.9999 Credential Level: 02

CIP: 43.0103 Credential Level: 02

CIP: 43.0103 Credential Level: 03

CIP: 52.0401 Credential Level: 02

Anne Sullivan Polino
System Director of Financial Aid
Bryant & Stratton College
2410 N. Forest Rd, Suite 101
Getzville, N.Y. 14068

P: 716-250-7500, ext. 289

E: aspolino@bryantstratton.edu



June 23, 2017

Re: Bryant & Stratton College (OPEID 002678)
Gainful Employment Alternative Earnings Appeal Certification

To whom it may concern:

Bryant & Stratton College has completed the Recent Graduates Employment and Earnings Survey (RGEES) for the following programs as indicated in the Intent to Appeal filed with the Department on January 10, 2017:

CIP: 43.0103 Credential Level: 02
CIP: 52.0401 Credential Level: 02

For each of the programs noted above, at least 50% of the adjusted vetted cohort responded to the survey and the response bias was within the acceptable range. The updated earnings and Debt-to-Earnings rates are attached as Exhibit A.

Also attached as Exhibit B is the examination level attestation engagement report prepared by our independent auditors Weworski & Associates, indicating that the survey was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; *Government Auditing Standards* (GAO Standards for Audit), issued by the Comptroller of the United States and with the procedures for attestation contained in the guides developed by and available from the U.S. Department of Education Office of Inspector General.

By signing this statement, I Francis J. Felser, President and Chief Executive Officer of Bryant & Stratton College certifies that the College completed the attached Gainful Employment Alternative Earnings Appeal in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey and that the resulting mean or median earnings used to recalculate the debt-to-earnings ratios were accurately determined from the survey results.

Certified by:

(b)(6)

CEO

Francis J. Felser

Printed Name

6-23-17

Date Signed

Exhibit A

Exhibit A

Bryant & Stratton College (DPEID 002678) Alternative Earning Survey Results										
			U.S. Dept. of Education Published Amounts/Rates				Median RGEES Earnings Survey Data			
CIP Number	Program Name	Credential Level	Median SSA Earnings Amount	Mean SSA Earnings Amount	Annual Rate	Descretionary Rate	RGEES Median Earnings	RGEES Mean Earnings	Adjusted Annual Rate	Adjusted Descretionary Rate
43.0103	Criminal Justice/Law Enforcement Administration	02	\$ 20,937	\$ 21,352	12.60%	72.81%	\$ 24,431	\$ 26,891	10.01%	29.15%
52.0401	Administrative Assistant and Secretarial Science, General	02	\$ 20,494	\$ 20,302	12.35%	89.22%	\$ 22,992	\$ 21,594	11.02%	47.46%

Exhibit B



CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors of
Bryant & Stratton College
Getzville, NY

We have examined that the Institution conducted the Alternative Earnings Appeal Survey in accordance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, prepared by the U.S. Department of Education (released in November 2015). The survey was conducted for the Institution's following gainful employment programs:

- Criminal Justice (CIP #430103)
Revised D/E Annual Rate: 10.01
Revised D/E Discretionary Income Rate: 29.15
- Administrative Assistant and Secretarial Science (CIP #520401)
Revised D/E Annual Rate: 11.02
Revised D/E Discretionary Income Rate: 47.46

Management is responsible for the accuracy of the Alternative Earnings Appeal Survey. Our responsibility is to express an opinion as to whether the alternative earnings appeal survey was conducted, in all material respects, in accordance with U.S. Department of Education requirements.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; *Government Auditing Standards* (GAO Standards for Audit), issued by the Comptroller General of the United States and with procedures for attestation contained in guides developed by and available from the U.S. Department of Education Office of Inspector General; and accordingly, included tests of your records and performing such other procedures as we consider 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 the Institution's compliance with the specified requirements.

In our opinion, the Alternative Earnings Appeal Survey referred to above was conducted, in all material respects, in accordance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, prepared by the U.S. Department of Education (released in November 2015).

This report is intended solely for the information and use of Bryant & Stratton College and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

(b)(6)

A large rectangular box with a black border, indicating a redacted section of the document. The text "(b)(6)" is written in the top-left corner of this box.

San Diego, California
June 23, 2017



June 23, 2017

Re: Bryant & Stratton College (OPEID 002678)
Gainful Employment Alternative Earnings Appeal Certification

To whom it may concern:

Bryant & Stratton College has completed the Recent Graduates Employment and Earnings Survey (RGEES) for the following programs as indicated in the Intent to Appeal filed with the Department on January 10, 2017:

CIP: 43.0103 Credential Level: 02
CIP: 52.0401 Credential Level: 02

For each of the programs noted above, at least 50% of the adjusted vetted cohort responded to the survey and the response bias was within the acceptable range. The updated earnings and Debt-to-Earnings rates are attached as Exhibit A.

Also attached as Exhibit B is the examination level attestation engagement report prepared by our independent auditors Weworski & Associates, indicating that the survey was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; *Government Auditing Standards* (GAO Standards for Audit), issued by the Comptroller of the United States and with the procedures for attestation contained in the guides developed by and available from the U.S. Department of Education Office of Inspector General.

By signing this statement, I Francis J. Felser, President and Chief Executive Officer of Bryant & Stratton College certifies that the College completed the attached Gainful Employment Alternative Earnings Appeal in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey and that the resulting mean or median earnings used to recalculate the debt-to-earnings ratios were accurately determined from the survey results.

Certified by (b)(6) CEO

Francis J. Felser

Printed Name

6-23-17

Date Signed

Exhibit A

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Bryant & Stratton College (OPEID 002678) Alternative Earning Survey Results										
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Exhibit B



CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors of
Bryant & Stratton College
Getzville, NY

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- Criminal Justice (CIP #430103)
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- Administrative Assistant and Secretarial Science (CIP #520401)
Revised D/E Annual Rate: 11.02
Revised D/E Discretionary Income Rate: 47.46

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Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; *Government Auditing Standards* (GAO Standards for Audit), issued by the Comptroller General of the United States and with procedures for attestation contained in guides developed by and available from the U.S. Department of Education Office of Inspector General; and accordingly, included tests of your records and performing such other procedures as we consider 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 the Institution's compliance with the specified requirements.

In our opinion, the Alternative Earnings Appeal Survey referred to above was conducted, in all material respects, in accordance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, prepared by the U.S. Department of Education (released in November 2015).

This report is intended solely for the information and use of Bryant & Stratton College and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

(b)(6)



San Diego, California
June 23, 2017



June 23, 2017

Re: Bryant & Stratton College (OPEID 002678)
Gainful Employment Alternative Earnings Appeal Certification

To whom it may concern:

Bryant & Stratton College has completed the Recent Graduates Employment and Earnings Survey (RGEES) for the following programs as indicated in the Intent to Appeal filed with the Department on January 10, 2017:

CIP: 43.0103 Credential Level: 02
CIP: 52.0401 Credential Level: 02

For each of the programs noted above, at least 50% of the adjusted vetted cohort responded to the survey and the response bias was within the acceptable range. The updated earnings and Debt-to-Earnings rates are attached as Exhibit A.

Also attached as Exhibit B is the examination level attestation engagement report prepared by our independent auditors Weworski & Associates, indicating that the survey was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; *Government Auditing Standards* (GAO Standards for Audit), issued by the Comptroller of the United States and with the procedures for attestation contained in the guides developed by and available from the U.S. Department of Education Office of Inspector General.

By signing this statement, I Francis J. Felser, President and Chief Executive Officer of Bryant & Stratton College certifies that the College completed the attached Gainful Employment Alternative Earnings Appeal in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey and that the resulting mean or median earnings used to recalculate the debt-to-earnings ratios were accurately determined from the survey results.

Certified by (b)(6) CEO

Francis J. Felser

Printed Name

6-23-17

Date Signed

Exhibit A

Exhibit A

Bryant & Stratton College (OPEID 002678) Alternative Earning Survey Results										
CIP Number	Program Name	Credential Level	U.S. Dept. of Education Published Amounts/Rates				Median RGEES Earnings Survey Data			
			Median SSA Earnings Amount	Mean SSA Earnings Amount	Annual Rate	Discretionary Rate	RGEES Median Earnings	RGEES Mean Earnings	Adjusted Annual Rate	Adjusted Discretionary Rate
43.0103	Criminal Justice/Law Enforcement Administration	02	\$ 20,937	\$ 21,352	12.60%	72.81%	\$ 24,431	\$ 26,891	10.01%	29.15%
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Exhibit B



CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors of
Bryant & Stratton College
Getzville, NY

We have examined that the Institution conducted the Alternative Earnings Appeal Survey in accordance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, prepared by the U.S. Department of Education (released in November 2015). The survey was conducted for the Institution's following gainful employment programs:

- Criminal Justice (CIP #430103)
Revised D/E Annual Rate: 10.01
Revised D/E Discretionary Income Rate: 29.15
- Administrative Assistant and Secretarial Science (CIP #520401)
Revised D/E Annual Rate: 11.02
Revised D/E Discretionary Income Rate: 47.46

Management is responsible for the accuracy of the Alternative Earnings Appeal Survey. Our responsibility is to express an opinion as to whether the alternative earnings appeal survey was conducted, in all material respects, in accordance with U.S. Department of Education requirements.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; *Government Auditing Standards* (GAO Standards for Audit), issued by the Comptroller General of the United States and with procedures for attestation contained in guides developed by and available from the U.S. Department of Education Office of Inspector General; and accordingly, included tests of your records and performing such other procedures as we consider 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 the Institution's compliance with the specified requirements.

In our opinion, the Alternative Earnings Appeal Survey referred to above was conducted, in all material respects, in accordance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, prepared by the U.S. Department of Education (released in November 2015).

This report is intended solely for the information and use of Bryant & Stratton College and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

(b)(6)



San Diego, California
June 23, 2017

From: Denise Windisch
Sent: 3 Mar 2017 17:00:31 +0000
To: AltEarningsAppeals
Cc: skylan;Denise Windisch
Subject: Alternative Earnings Appeal
Attachments: PM Cleveland 2015 RGEES Attestation Report - Final.pdf, CEO Certification.pdf

Please find attached Paul Mitchell the School Cleveland's Attestation Report for the 2015 RGEES as well as CEO Certification

OPE ID: 04126000

Respectfully,

Denise Windisch
Financial Aid Director and Daymaker
Paul Mitchell The School Cleveland
Paul Mitchell The School Columbus

<http://ohio.paulmitchell.edu/cleveland-oh>

<http://ohio.paulmitchell.edu/columbus-oh>



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**SKYLAND TWINSBURG, LLC
D/B/A PAUL MITCHELL THE SCHOOL CLEVELAND
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

**SKYLAND TWINSBURG, LLC
D/B/A PAUL MITCHELL THE SCHOOL CLEVELAND**

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Schedule of Findings and Questioned Costs	5
Survey Information Table	6



**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Members
Skyland Twinsburg, LLC
d/b/a Paul Mitchell the School Cleveland

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Skyland Twinsburg, LLC d/b/a Paul Mitchell the School Cleveland conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on Skyland Twinsburg, LLC's d/b/a Paul Mitchell the School Cleveland compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Skyland Twinsburg, LLC's d/b/a Paul Mitchell the School Cleveland 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 on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Skyland Twinsburg, LLC's d/b/a Paul Mitchell the School Cleveland compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, Skyland Twinsburg, LLC d/b/a Paul Mitchell the School Cleveland complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

Skyland Twinsburg, LLC's d/b/a Paul Mitchell the School Cleveland results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

**SKYLAND TWINSBURG, LLC
D/B/A PAUL MITCHELL THE SCHOOL CLEVELAND
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

Skyland Twinsburg, LLC d/b/a Paul Mitchell the School Cleveland (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**SKYLAND TWINSBURG, LLC
D/B/A PAUL MITCHELL THE SCHOOL CLEVELAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**SKYLAND TWINSBURG, LLC
D/B/A PAUL MITCHELL THE SCHOOL CLEVELAND
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	51.3%
Average of Absolute Values of Relative Bias	4%
Mean Earnings	\$27,850
Median Earnings	\$25,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	8.91	740.93	12.49	999.99	Zone
Appeal	5.72	15.63	8.01	21.89	Pass

February 27, 2017

RE: Alternative Earnings Survey Certification from CEO

I, NeCole Cumberlander, as Owner Paul Mitchell the School Cleveland attest that the Alternative Earnings survey was conducted in accordance with the Standards for Conducting the Recent Graduates and Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

(b)(6)

NeCole Cumberlander



From: Paul
Sent: 20 Jan 2017 13:55:10 +0000
To: Gainful Employment;AltEarningsAppeals
Cc: Martin, Gregory;Paul
Subject: Another RGEES Question

Hi,

We have a follow up question.

In the Recent Graduates Employment and Earnings Survey (“RGEES”) platform software institutions have the ability to send emails to cohort members. This email system is, to the best of our knowledge, the only way the respondent can receive their PIN to log into the RGEES system and complete the survey. The system narrows the recipients of the emails down utilizing a dropdown menu that contains “All, Nonresponse, Partial and Completed”. They basically select any and all members of the cohort that meet any of those definitions. Then the institution must select from another dropdown menu the email template (“Initial, Follow up, Completed etc”). Once this selection is completed an editable pre-drafted email auto-populates and the institution can send the email.

Unfortunately, the institution has been unable to determine an avenue to send an email to an individual student through this system. This is proving to be a challenge in that the only way a student can receive their PIN number is through the RGEES platform software email module. This means that if a student no longer has access to the email address they provided (locked out, no longer in use etc.) or would like to provide a new email address the institution can’t select that single student to receive the email, it must send an email to many or all of the students within the cohort who meet the same definition (all respondents, respondents who have not responded, partial respondents and respondents who have completed the survey).

Is there a way to send a PIN generating email to a single student so that other members of the cohort don’t also receive an email? If not, do you have a suggestion or alternative for handling these instances?

Thanks.

Paul Pari

Vice President of Compliance & Training
Educational Compliance Management, Inc.
190 Margaretta Avenue | Massapequa, NY 11758

paulp@ecmfinaid.com

(516) 679-1616 (O)

(516) 679-1662 (F)

www.ecmfinaid.com



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From: Estella Sears
Sent: 20 Jan 2017 17:01:12 +0000
To: AltEarningsAppeals
Subject: appeal cohort data

Good morning,

We had 85 students in our cohort GE backup data and wanted to get clarification as to the number of students we need to derive the minimum percentage in our appeal data.

In that list of 85 students, there are 23 in Transition status. That leaves 62. Of the 62, there are 4 students who are Disabled and In School leaving 58 in the group.

Per the numbers in the previous paragraph, which number of students did the Department use to calculate the rates – 85, 62, or 58?

I look forward to your response.

Thank you,

Estella Sears

Director of Financial Aid
VA School Certifying Official
AOMA Graduate School of Integrative Medicine
4701 West Gate Blvd.
Austin, TX 78745
esears@aoma.edu
T 512-492-3077
F 512-454-7001
www.aoma.edu

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From: David Levy
Sent: 12 Jan 2017 10:40:04 -0500
To: AltEarningsAppeals
Subject: appeal confirmation

Will school's be notified that their appeal notification is "official" or only receive notification that their attempt to file an Alternate Earnings Appeal will not be considered official?

One of our clients filed an appeal notification prior to the official publication date and forwarded the same email after the final publication date and got a notice that the Alternative Earnings Appeal, as submitted would not be considered official without being on school's letterhead and include the Credential Level and Program Name.

Your assistance will be helpful.

Thank you

David

--

David A Levy CPA PC
20 Freeman Place
Needham, MA 02492

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From: Jayme Tuite
Sent: 12 Jan 2017 13:15:03 -0500
To: AltEarningsAppeals
Cc: Tom Busse
Subject: Appeal question

Good afternoon,

In the Dear Colleague letter dated 10/26/16, it states that when submitting the appeal, the institution must demonstrate that the data were obtained from at least 50 % of the completers in the cohort. It also states that it needs to include at least 30 completers. Our completers list only consists of 30 completers total. Would we need a 100% response rate in order to submit the appeal?

Thank you for your assistance.

Jayme R Tuite
Director of Financial Aid
Penn Commercial Business/Technical School
(724) 222-5330 ext. 239
(724) 884-1461 FAX
jtuite@penncommercial.edu

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From: Steve M. Sullivan
Sent: 5 Jan 2017 11:57:54 -0500
To: AltEarningsAppeals
Subject: Appeal

I submitted the Notice to appeal on November 9th as noted below but never received any acknowledgement from the Department. I was not sure if I was to receive any correspondence back but I was just sending this as a follow up. Thank you for your attention in this matter.

Regards,

Steve M. Sullivan
Vice President



5684 Memorial Drive
Stone Mountain, GA. 30083
404.299.5156 (w) | 404.299.7778 (f)

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"Training Today For the Designs Of Tomorrow"

From: Steve M. Sullivan [mailto:ssullivan@prowayhairschool.com]
Sent: Wednesday, November 09, 2016 10:30 PM
Subject: Notice of Intent to File Alternate Earnings Appeal

November 9, 2016

This letter is to provide the Department with Pro Way Hair School's Notice of Intent to file an alternate earnings appeal with respect to the calendar year 2014 earnings data used in the calculation of the institution's gainful employment debt-to-earnings rates.

As required by Gainful Employment Electronic Announcement #95, the institution is providing the following information:

Institution Name: Pro Way Hair School

6-digit OPEID: 012051

Programs that will be part of the appeal:

Cosmetology/Cosmetologist, General

CIP Code: 120401

Credential Level: 1

Barbering/Barber

CIP Code: 120402

Credential Level: 1

Regards,

Steve M. Sullivan

Vice President



5684 Memorial Drive

Stone Mountain, GA. 30083

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"Training Today For the Designs Of Tomorrow"

From: Kathy Bahr
Sent: 20 Jan 2017 12:19:15 -0600
To: AltEarningsAppeals
Subject: appeals emails

Will there be a response from this email showing that you received our "appeal emails"?

Thank you
Kathy Bahr

From: Kitty Stover - Financial Aid
Sent: 25 Apr 2018 18:37:43 +0000
To: AltEarningsAppeals
Subject: Automatic reply: Alternate Earnings Appeal

I will be out of the office from Wednesday, April 18th through Tuesday, April 25th. If you need immediate assistance please contact Mrs. Hatley or Mrs. Light.

Thank you,

Kitty O. Stover

Financial Aid Administrator
Jenny Lea Academy

222 E. Unaka Ave
Johnson City, TN 37601

Ph. 423-926-9095 Ext. 6
Fax 423-202-7024
financialaid@jennyleaacademy.com

www.jennyleaacademy.com

*Instructions for completing your 2017/2018 FAFSA can be found at
<http://jennyleaacademy.com/financial-aid/>*

You can also apply to Jenny Lea Academy online at www.jennyleaacademy.com/online-application/

From: Mark Ruggiero
Sent: 24 Aug 2017 14:34:43 +0000
To: AltEarningsAppeals
Subject: Automatic reply: Notice of Intent to Files Alternate Earnings Appeal

Thank you for your message. I will be out August 24-28. I plan to return to work on Tuesday, August 29. I will respond to your message upon my return. If you need immediate assistance, please call 323-603-5900 (LA)/ 212-787-5300 (NY) or visit us on the web at www.amda.edu/student-life/student-services/.

From: Mark Ruggiero
Sent: 24 Aug 2017 14:34:43 +0000
To: AltEarningsAppeals
Subject: Automatic reply: Notice of Intent to Files Alternate Earnings Appeal

Thank you for your message. I will be out August 24-28. I plan to return to work on Tuesday, August 29. I will respond to your message upon my return. If you need immediate assistance, please call 323-603-5900 (LA)/ 212-787-5300 (NY) or visit us on the web at www.amda.edu/student-life/student-services/.

From: Martha Snodgrass
Sent: 9 Jan 2017 18:24:00 +0000
To: AltEarningsAppeals
Cc: Matthew Dodd
Subject: Completer's List vs Cohorts for DMYR2015

Hello,

We are in the process of appealing and we are noticing that the Completer's List from NSLDS includes students that are not in the Cohort for DMYR 2015. Is this correct?

Thanks,

Martha Snodgrass
Director of Financial Aid



VMCAD College – Where Design and Business Converge

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From: Thomas, Carol
Sent: 9 Jan 2017 11:37:32 -0500
To: AltEarningsAppeals
Subject: Confirmation for #02146800

Can you please confirm you received our alternate earnings appeal?

OPE ID-02146800

--

Carol Thomas
Administrator
The Kubert School
37 Myrtle Ave., Dover, NJ 07801
www.kubertschool.edu



From: Greg Kellogg
Sent: 10 Jan 2017 11:52:29 -0600
To: AltEarningsAppeals
Subject: Confirmation Please

Good morning,

Will you confirm receipt of the Notice of Intent to File Alternate Earnings Appeal for Paul Mitchell the School Arkansas (OPE ID 007921) and Paul Mitchell the School Springfield (OPE ID 041457)?

I would really appreciate it and thank you!

--



GREG KELLOGG *owner/director*

Paul Mitchell the School | Springfield • Arkansas • Missouri Columbia

BE
Amazing