



Council for Education

The Council for Education
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VIA ELECTRONIC SUBMISSION

July 21, 2022

Dr. Miguel Cardona, Secretary of Education
Office of the Secretary
U.S. Department of Education
400 Maryland Avenue, S.W.
Washington, D.C. 20202

RE: MANAGEMENT REPRESENTATION COMMENTS ADDRESSED TO THE FEDERAL STUDENT AID (FSA), US DEPARTMENT OF EDUCATION (ED), REGARDING LOAN CANCELLATION IN THE FEDERAL PERKINS LOAN PROGRAM, 87 FR 36836, AGENCY/DOCKET NUMBER: DOCKET NO. ED-2022-SCC-0047, OMB CONTROL NUMBER: 1845-0100, ICR REFERENCE NUMBER: 202203-1845-009

Dear Dr. Miguel Cardona,

Marcum, LLP has been engaged by the Council for Education on behalf of the designative members to perform a limited assurance engagement for review by the Secretary of Education (Secretary) to determine whether there is cause to invoke the borrower defenses against repayment of a loan as noted in the federal regulation. This data collection will provide minimum information for consideration under an attestation agreement. Marcum will conduct audits of selected schools and school systems to ensure they meet their obligations to borrowers and taxpayers. These audits are intended to provide the Secretary establish relief under borrower defense regulations.

Yours sincerely

A handwritten signature in black ink that reads 'Harold Huggins'.

Harold Huggins
Director, Council for Education

cc:

Aasma Yaseen, Chief Operating Officer for the CED
Chairwoman of the International Committee of Fiat Currency

Ilyas Anis, Treasurer, Lead Auditor for the CED

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The forensic accounting firm of Danny F Dukes and Associates, LL

Elena Kagan, Associate Justice, Supreme Court of the United States

Molly C. Dwyer, Clerk of Court, RE: Appeals Docket Nos. 14-70825 & 14-56113,
United States Courts for the Ninth Circuit