

The Board of Directors
Jewish Family Service of Stamford, Inc.
Stamford, Connecticut

We have audited the financial statements of Jewish Family Service of Stamford, Inc. (Entity) as of and for the year ended August 31, 2019, and have issued our report thereon dated April 16, 2020. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility under Generally Accepted Auditing Standards

As communicated in our engagement letter dated prior to beginning our audit, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control over financial reporting. Accordingly, as part of our audit, we considered your Entity's internal control solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We may have provided our comments regarding significant control deficiencies, if applicable and other matters noted during our audit in a separate letter to you.

Compliance with All Ethics Requirement Regarding Independence

The engagement team and others in our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by your Entity is included in the footnotes to the financial statements. As described in Note 2 to the financial statements, effective September 2018, the Entity changed its presentation of its financial statements by adopting ASU 2016-14, *Presentation of Financial Statements for Not-for-Profit Entities*. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

In our opinion, management's estimates are supportable. We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting your Entity's financial statements relate to revenue recognition and fair value estimates.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. All audit adjustments that could, in our judgment, either individually or in the aggregate, have a significant effect on the Entity's financial statements were recorded.

In addition, there were no uncorrected misstatements aggregated by our firm during the current engagement and pertaining to the latest period presented except for certain insignificant amounts which in our opinion need not be recorded.

Professional standards require us to accumulate all known and likely misstatements identified during the audit. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. Attached is a schedule of misstatements that we identified as a result of our audit procedures and a summary of their net effect, which were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to your Entity's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Findings or Issues

In the normal course of our professional association with your Entity, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the Entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to affect our retention as your auditors.

Closing

The information in this letter is intended solely for the use of those charged with governance of your Entity and is not intended to be and should not be used by anyone other than these specified parties.

We sincerely appreciated the opportunity to provide services to you and hope you find the information included in this correspondence useful and informative. If you have any questions or wish to discuss any of the items further, please let us know.

Cirone Friedberg, LLP

Shelton, Connecticut
April 16, 2020

| Client: | 76001JFS - Jewish Family Service of Stamford, Inc. | | | |
|---|--|---------|-------------------|-------------------|
| Engagement: | Jewish Family Service of Stamford, Inc, | | | |
| Trial Balance: | TB | | | |
| Workpaper: | 3700.01 - Adjusting Journal Entries Report | | | |
| Account | Description | W/P Ref | Debit | Credit |
| | | | | |
| | | | | |
| | | | | |
| Adjusting Journal Entries JE # 1 | | | | |
| To reverse entry 09-11 effecting income and Net Assets | | | | |
| 4050-100 | Cont Rel from Temp Rest | | 1,763.00 | |
| 4050-400 | Cont Rel from Temp Rest | | 14,400.00 | |
| 4055-150 | Cont Rel from Rest - Friends | | 12,413.00 | |
| 3060 | Net Assets - Temp. Rest. | | | 1,763.00 |
| 3060 | Net Assets - Temp. Rest. | | | 12,413.00 |
| 3060 | Net Assets - Temp. Rest. | | | 14,400.00 |
| Total | | | 28,576.00 | 28,576.00 |
| Adjusting Journal Entries JE # 2 | | | | |
| To reverse clients entry 10-11 effecting Net Assets and income | | | | |
| 4050-400 | Cont Rel from Temp Rest | | 8,661.00 | |
| 3060 | Net Assets - Temp. Rest. | | | 8,661.00 |
| Total | | | 8,661.00 | 8,661.00 |
| Adjusting Journal Entries JE # 3 | | | | |
| To reverse clients entry 11-11 effecting Net Assets and Income | | | | |
| 3060 | Net Assets - Temp. Rest. | | 30,000.00 | |
| 4070-400 | Temp Rest - Not Rel Curr Yr | | | 30,000.00 |
| Total | | | 30,000.00 | 30,000.00 |
| Adjusting Journal Entries JE # 4 | | | | |
| To reverse posting of Unrealized gains and losses | | | | |
| 1525 | Unrealized Inv. Gain/Loss | | 8,557.00 | |
| 3022 | Unrealized Inv. Gain/Loss | | | 8,557.00 |
| Total | | | 8,557.00 | 8,557.00 |
| Adjusting Journal Entries JE # 5 | | | | |
| To reverse clients entry #02-0219 for Rappaport Camp contributions | | | | |
| 3060 | Net Assets - Temp. Rest. | | 96,219.00 | |
| 4070-600 | Temp Rest - Not Rel Curr Yr | | | 96,219.00 |
| Total | | | 96,219.00 | 96,219.00 |
| Adjusting Journal Entries JE # 6 | | | | |
| To reverse entries recording Edith Samers contribution (partial) | | | | |
| 3060 | Net Assets - Temp. Rest. | | 15,000.00 | |
| 4070-150 | Temp Rest - Not Rel Curr Yr | | | 15,000.00 |
| Total | | | 15,000.00 | 15,000.00 |
| Adjusting Journal Entries JE # 7 | | | | |
| To eliminate clients entries recording contributions by Paul Gordon | | | | |
| 3060 | Net Assets - Temp. Rest. | | 143,500.00 | |
| 4070-250 | Temp Rest - Not Rel Curr Yr | | | 143,500.00 |
| Total | | | 143,500.00 | 143,500.00 |
| Adjusting Journal Entries JE # 8 | | | | |
| To eliminate clients entries reocord contributions by Saul Cohen | | | | |
| 3060 | Net Assets - Temp. Rest. | | 50,000.00 | |
| 4070-400 | Temp Rest - Not Rel Curr Yr | | | 50,000.00 |
| Total | | | 50,000.00 | 50,000.00 |
| Adjusting Journal Entries JE # 9 | | | | |

| Client: | 76001JFS - Jewish Family Service of Stamford, Inc. | | | |
|--|--|----------------|-------------------|-------------------|
| Engagement: | Jewish Family Service of Stamford, Inc, | | | |
| Trial Balance: | TB | | | |
| Workpaper: | 3700.01 - Adjusting Journal Entries Report | | | |
| Account | Description | W/P Ref | Debit | Credit |
| To reclass actual cash receipts received during the year | | | | |
| 4050-100 | Cont Rel from Temp Rest | | 39,870.00 | |
| 4999 | Change in Beneficial Interest in Pooled Investment | | | 39,870.00 |
| Total | | | 39,870.00 | 39,870.00 |
| Adjusting Journal Entries JE # 10 | | | | |
| To record income for Gold contribution to JTT | | | | |
| 3060 | Net Assets - Temp. Rest. | | 20,000.00 | |
| 4060-550 | Temp Rest Contributions | | | 20,000.00 |
| Total | | | 20,000.00 | 20,000.00 |
| Adjusting Journal Entries JE # 11 | | | | |
| To record income for cash receipts posted to Net Assets, and not income (Friends & Sunshine) | | | | |
| 3060 | Net Assets - Temp. Rest. | | 1,680.00 | |
| 4020-150 | Contributions - Friends | | | 1,680.00 |
| Total | | | 1,680.00 | 1,680.00 |
| Adjusting Journal Entries JE # 12 | | | | |
| To record as income, cash receipts from Smilow | | | | |
| 3060 | Net Assets - Temp. Rest. | | 500,000.00 | |
| 4060-100 | Temp Rest Contributions | | | 500,000.00 |
| Total | | | 500,000.00 | 500,000.00 |
| Adjusting Journal Entries JE # 13 | | | | |
| To reclass Net Assets to agree to 8/31/18 financial statement | | | | |
| 3000 | Net Assets - Operating | | 58,469.00 | |
| 3060 | Net Assets - Temp. Rest. | | | 58,469.00 |
| Total | | | 58,469.00 | 58,469.00 |
| Adjusting Journal Entries JE # 14 | | | | |
| To eliminate insurance policy assets on the books of JFS. Policy was redeemed in FYE 8/31/19 | | | | |
| 4020-150 | Contributions - Friends | | 19,810.00 | |
| 4090-150 | Building Campaign | | 23,400.00 | |
| 1545 | Advance on Endowment | | | 43,210.00 |
| Total | | | 43,210.00 | 43,210.00 |
| Adjusting Journal Entries JE # 15 | | | | |
| To record the net present value of the payments received by UJF on behalf of Ron Gross, and B.L Manger Foundation against Receivables established last | | | | |
| 4008-150 | Bequests | | 30,778.00 | |
| 4020-150 | Contributions - Friends | | 25,000.00 | |
| 1550 | Due from UJF - Gross | | | 55,778.00 |
| Total | | | 55,778.00 | 55,778.00 |
| Adjusting Journal Entries JE # 16 | | | | |
| To reclass furniture and equipment and moving expense | | | | |
| 1711 | Furniture and Equipment | | 27,849.00 | |
| 6690-100 | Relocation Expense | | 1,222.00 | |
| 6690-150 | Relocation Expense | | 1,222.00 | |
| 6690-200 | Relocation Expense | | 1,222.00 | |
| 6690-250 | Relocation Expense | | 1,222.00 | |
| 6690-350 | Relocation Expense | | 1,222.00 | |
| 6690-375 | Relocation Expense | | 1,222.00 | |
| 6690-400 | Relocation Expense | | 1,222.00 | |
| 6690-450 | Relocation Expense | | 1,222.00 | |
| 6690-500 | Relocation Expense | | 1,222.00 | |
| 6690-550 | Relocation Expense | | 1,222.00 | |
| 6690-600 | Relocation Expense | | 1,222.00 | |
| 6690-700 | Relocation Expense | | 1,222.00 | |
| 1600 | Building & Improvements | | | 42,513.00 |
| Total | | 4600.05 | 42,513.00 | 42,513.00 |

| Client: | 76001JFS - Jewish Family Service of Stamford, Inc. | | | |
|--|--|----------------|------------------|------------------|
| Engagement: | Jewish Family Service of Stamford, Inc., | | | |
| Trial Balance: | TB | | | |
| Workpaper: | 3700.01 - Adjusting Journal Entries Report | | | |
| Account | Description | W/P Ref | Debit | Credit |
| Adjusting Journal Entries JE # 17 | | 5200.03 | | |
| To Record accrual of our audit fee | | | | |
| 6650-100 | Professional Fees | | 1,917.00 | |
| 6650-150 | Professional Fees | | 1,917.00 | |
| 6650-200 | Professional Fees | | 1,917.00 | |
| 6650-250 | Professional Fees | | 1,917.00 | |
| 6650-350 | Professional Fees | | 1,917.00 | |
| 6650-375 | Professional Fees | | 1,917.00 | |
| 6650-400 | Professional Fees | | 1,917.00 | |
| 6650-450 | Professional Fees | | 1,917.00 | |
| 6650-500 | Professional Fees | | 1,917.00 | |
| 6650-550 | Professional Fees | | 1,917.00 | |
| 6650-600 | Professional Fees | | 1,917.00 | |
| 6650-700 | Professional Fees | | 1,917.00 | |
| 2020 | Accrued Expenses | | | 23,004.00 |
| Total | | | 23,004.00 | 23,004.00 |
| Adjusting Journal Entries JE # 18 | | 5600.06 | | |
| To record depreciation expense | | | | |
| 6250-100 | Depreciation Expense | | 23,302.00 | |
| 1790 | Accumulated Depreciation | | | 23,302.00 |
| Total | | | 23,302.00 | 23,302.00 |
| Adjusting Journal Entries JE # 19 | | 4600.05 | | |
| To record disposition of Assets | | | | |
| 1790 | Accumulated Depreciation | | 69,591.00 | |
| 1711 | Furniture and Equipment | | | 69,591.00 |
| Total | | | 69,591.00 | 69,591.00 |
| Adjusting Journal Entries JE # 21 | | | | |
| To eliminate CT Light & Power deposit from Summer Street. | | | | |
| 6880-100 | Utilities | | 267.00 | |
| 6880-100 | Utilities | | 267.00 | |
| 6880-150 | Utilities | | 267.00 | |
| 6880-200 | Utilities | | 267.00 | |
| 6880-300 | Utilities | | 267.00 | |
| 6880-350 | Utilities | | 267.00 | |
| 6880-375 | Utilities | | 267.00 | |
| 6880-500 | Utilities | | 267.00 | |
| 6880-550 | Utilities | | 263.00 | |
| 6880-600 | Utilities | | 267.00 | |
| 6880-700 | Utilities | | 267.00 | |
| 6880-850 | Utilities | | 267.00 | |
| 1580 | Security Deposit | | | 3,200.00 |
| Total | | | 3,200.00 | 3,200.00 |
| Adjusting Journal Entries JE # 22 | | | | |
| To depreciate the closing costs for the purchase of the building | | | | |
| 6250-100 | Depreciation Expense | | 536.00 | |
| 1790 | Accumulated Depreciation | | | 536.00 |
| Total | | | 536.00 | 536.00 |
| Adjusting Journal Entries JE # 23 | | 8000.63 | | |
| To record In-Kind contribution by Isrella's husband for performing legal services in conjunction with the purchase of the building | | | | |
| 1650 | Deferred Closing Costs | | 4,875.00 | |
| 7410-100 | In-Kind Revenue | | | 4,875.00 |
| Total | | | 4,875.00 | 4,875.00 |
| Adjusting Journal Entries JE # 24 | | 4800.01 | | |
| To adjust Deferred Comp to agree to statements | | | | |
| 2040 | Deferred Comp. Payable | | 7,953.00 | |

| Client: | 76001JFS - Jewish Family Service of Stamford, Inc. | | | |
|---|--|----------------|-------------------|-------------------|
| Engagement: | Jewish Family Service of Stamford, Inc., | | | |
| Trial Balance: | TB | | | |
| Workpaper: | 3700.01 - Adjusting Journal Entries Report | | | |
| Account | Description | W/P Ref | Debit | Credit |
| 1520 | Def. Comp - Rabbi Trust | | | 7,953.00 |
| Total | | | 7,953.00 | 7,953.00 |
| Adjusting Journal Entries JE # 25 | | | | |
| To write off uncollectable accounts for Home Companion, per reievw with Isrella | | | | |
| 4790-500 | Bad Debt Expense | | 10,273.00 | |
| 1120 | Acct. Rec. - Home Companion | | | 10,273.00 |
| Total | | | 10,273.00 | 10,273.00 |
| Adjusting Journal Entries JE # 26 | | | | |
| To adjust Home Companion to proper balance per review with Isrella | | | | |
| 1120 | Acct. Rec. - Home Companion | | 1,382.00 | |
| 4750-500 | Fee Income | | | 1,382.00 |
| Total | | | 1,382.00 | 1,382.00 |
| Adjusting Journal Entries JE # 27 | | | | |
| To adjust Home Companion Allowance to proper amount, per review with Isrella | | | | |
| 4790-500 | Bad Debt Expense | | 500.00 | |
| 1125 | Allow. for Uncoll. Rec. - HC | | | 500.00 |
| Total | | | 500.00 | 500.00 |
| Adjusting Journal Entries JE # 28 | | | | |
| | | 8000.63 | | |
| To record in-kind revenue and expense | | | | |
| 7510-825 | In-Kind Expense | | 143,408.00 | |
| 7410-825 | In-Kind Revenue | | | 143,408.00 |
| Total | | | 143,408.00 | 143,408.00 |
| Adjusting Journal Entries JE # 30 | | | | |
| To record in-kind services for counseling rent | | | | |
| 7510-100 | In Kind-Expens | | 2,400.00 | |
| 7410-100 | In-Kind Revenue | | | 2,400.00 |
| Total | | | 2,400.00 | 2,400.00 |
| Adjusting Journal Entries JE # 31 | | | | |
| To record various multi year pledges made in FYE 8/31/19 | | | | |
| 1550 | Due from UJF - Gross | | 30,068.00 | |
| 4090-150 | Building Campaign | | | 30,068.00 |
| Total | | | 30,068.00 | 30,068.00 |
| Adjusting Journal Entries JE # 32 | | | | |
| To adjust balance in JCFH investments to confirm | | | | |
| 1523 | Investments - JCF Endowment | | 35,878.00 | |
| 1530 | Investments - JCF Hartford | | | 187.00 |
| 4998 | Unrealized (Gain)/Loss on Investments | | | 35,691.00 |
| Total | | | 35,878.00 | 35,878.00 |
| Adjusting Journal Entries JE # 33 | | | | |
| To eliminate Unrealized gian/loss from Balance Sheet, JCFH investments are at FMV | | | | |
| 4930-100 | Gain/Loss on Sale of Invstmnt | | 4,924.00 | |
| 4998 | Unrealized (Gain)/Loss on Investments | | 100,782.00 | |
| 1525 | Unrealized Inv. Gain/Loss | | | 105,706.00 |
| Total | | | 105,706.00 | 105,706.00 |
| Adjusting Journal Entries JE # 34 | | | | |
| To adjust Counseling income, Receivable and | | | | |
| 1110 | Acct. Rec. - Couns. | | 6,037.00 | |
| 4790-350 | Bad Debt Expense | | 6,156.00 | |
| R4790 | Less: Contractural Adjustments-Counseling | | 158,003.00 | |
| 1115 | Allow. for Uncoll. Rec. - Coun | | | 2,005.00 |

| Client: | 76001JFS - Jewish Family Service of Stamford, Inc. | | | | |
|---|--|---------|-------------------|---|--------------|
| Engagement: | Jewish Family Service of Stamford, Inc, | | | | |
| Trial Balance: | TB | | | | |
| Workpaper: | 3700.01 - Adjusting Journal Entries Report | | | | |
| Account | Description | W/P Ref | Debit | Credit | |
| 4750-350 | Fee Income | | | 168,196.00 | |
| Total | | | 170,196.00 | 170,196.00 | |
| Adjusting Journal Entries JE # 35 | | | | | |
| To record amount of JFNA grant that is unspent at 8/31/19 | | | | | |
| 4430-200 | Grants | | 23,029.00 | | |
| 2310 | Advances on Grant -JFNA | | | 23,029.00 | |
| Total | | | 23,029.00 | 23,029.00 | |
| Adjusting Journal Entries JE # 36 | | | | | |
| To segregate Unrealized Loss from Schwab investments and Change in Beneficial Interest in Assets Held by a Community Foundation | | | | | |
| 4999 | Change in Beneficial Interest in Pooled Investment | | 50,882.00 | | |
| 4998 | Unrealized (Gain)/Loss on Investments | | | 50,882.00 | |
| Total | | | 50,882.00 | 50,882.00 | |
| Adjusting Journal Entries JE # 37 | | | | | |
| To adjust the investment accounts to proper balance | | | | | |
| 4999 | Change in Beneficial Interest in Pooled Investment | | 4,927.00 | | |
| 5750-100 | Service Charges | | 297.00 | | |
| 4998 | Unrealized (Gain)/Loss on Investments | | | 5,224.00 | |
| Total | | | 5,224.00 | 5,224.00 | |
| | | | | Unadjusted Change in Net Assets | (329,308.00) |
| | | | | Net P&L Effect of Adjusting Journal Entries | (592,013.00) |
| | | | | Adjusted Change in Net Assets | (921,321.00) |

JEWISH FAMILY SERVICE OF STAMFORD, INC.

Management Representation Letter - Audit - Not-for-Profit

April 16, 2020

CironeFriedberg, LLP
6 Research Drive, Suite 450
Shelton, Connecticut 06484

We are providing this letter in connection with your audit of the financial statements of Jewish Family Service of Stamford, Inc. (Entity), which comprise the statements of financial position as of August 31, 2019, and the related statements of activities, cash flows and functional expenses for the year then ended, and related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of April 16, 2020, the following representations made to you during your audit on behalf of our Entity:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 31, 2019, for the preparation and fair presentation of the financial statements and related footnotes in accordance with U.S. GAAP.
- The financial statements include all assets and liabilities under the Entity's control. We have satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor have any assets been pledged.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. There are no estimates that may be subject to a material change in the near term that have not been properly disclosed in the financial statements. We understand that near term means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that make us vulnerable to the risk of severe impact that have not been properly disclosed in the financial statements.
- We have complied with all contractual agreements, grants and donor restrictions.
- Reclassification between net asset classes are proper.

Financial Statements (continued)

- We have disclosed to you the identity of the Entity's related parties, and all related party relationships and transactions, if any. These relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- The basis used for the allocation of functional expenses is reasonable.
- With regard to items reported at fair value:
 - (a) The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - (b) The measurement methods are related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - (c) The disclosures related to fair value are complete, adequate, and in conformity with U.S. GAAP.
 - (d) There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- Promises to give or other receivables reflected in the financial statements represent unconditional pledges or valid claims against grantors or customers, and have been reduced to their estimated net realizable value.
- We have reviewed long-lived assets and certain identifiable intangibles to be held and used for impairment whenever events or changes in circumstances have indicated that the carrying amount of assets might not be recoverable and have appropriately recorded the adjustment.
- All donor restrictions of net assets have been disclosed to you and are all properly identified, authorized, approved and tracked in the Entity's records, and all reclassifications of net assets have been properly reflected in the financial statements.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- We have asked that your firm draft the financial statements and related footnotes. We have assigned an individual with suitable skill, knowledge and experience to review the draft financial statements and the supporting documentation that you provided, including an adjusted grouping trial balance and other appropriate schedules supporting disclosures in the financial statements and related footnotes. This individual has completed their review and has made any necessary revisions to the financial statements and related footnotes.
- We have provided you with:
 - (a) Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters;
 - (b) Minutes of the meetings of the Board of Directors and committees of directors, or summaries of actions of recent meetings for which minutes have not been prepared;
 - (c) Additional information that you have requested from us for the purpose of the audit; and;
 - (d) Unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- We have no knowledge of any fraud or suspected fraud that affects the Entity and involves:
 - (a) Management;
 - (b) Employees who have significant roles in internal control; or
 - (c) Others when the fraud could have a material effect on the financial statements.

Other Information

- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the Entity's financial statements communicated by employees, former employees, analysts, regulators, or others.
- We are responsible for compliance with laws and regulations and provisions of contracts and grant agreements, and in our opinion there are no:
 - (a) Violations or possible violations of the above items whose effect should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
 - (b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements, and we have not consulted legal counsel concerning litigation or claims.
- Our Entity is an exempt organization under the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Entity's tax-exempt status, and all activities subject to tax on unrelated business income or excise of other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- The governing board's interpretations concerning whether laws place restrictions on net appreciation of donor-restricted endowments are reasonable and have been disclosed to you.
- Uncertain Tax Positions
 - (a) We have evaluated all significant tax positions as required by U.S. GAAP.
 - (b) We are of the opinion that the Entity has not taken any material tax positions that would require the recording of any or an additional tax liability by the Entity, nor are we of the opinion that there are any unrealized tax benefits that would either increase or decrease materially within the next year.
- In regards to the nonattest bookkeeping and tax services performed by you, we have:
 - (a) Made all management decisions and performed all management functions including determining account codings and approving, and if in agreement, posting to the general ledger all proposed adjusting and correcting journal entries.
 - (b) Designated an individual with suitable skill, knowledge, or experience to oversee the services.
 - (c) Evaluated the adequacy and results of the services performed.
 - (d) Accepted responsibility for the results of the services.
 - (e) Established and maintained internal controls, including monitoring ongoing activities.
- Guarantees, whether written or oral, under which we are contingently liable, have been properly recorded or disclosed in the financial statements.
- We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- If applicable, amounts reflected on the income tax returns expensed for repairs and maintenance do not include any expenditures required to be capitalized under current IRS regulations. In addition to expenditures for new furniture and equipment, capitalized property expenditures include betterments which are amounts expended that are reasonably expected to materially increase the productivity, strength, quality or output, or are material additions to the property, restorations which are amounts expended to return property to its ordinarily efficient operating condition if it has deteriorated or is not functional or adaptations which amounts convert property to a new or different use.

Other Information (continued)

- No events have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to, or disclosure in, the financial statements, except as disclosed.

Signature and Title of Chief Executive Officer

Signature and Title of Chief Financial Officer