



August 21, 2016

Re: The New Beginnings Center

Dear Sir or Madame:

I am writing this letter to you at the request of Chris McCarthy to provide you with some background information as to the required filings of The New Beginnings Center. For the fiscal year ended June 30, 2016, I prepared the 2015 Form 990, Return of Organization Exempt From Income Tax. No audit was performed on the books of New Beginnings Center since the receipts did not exceed the \$500,000 threshold.

The organization's receipts will continue to be less than the threshold requiring audited financial statements, however, Frasier, Dean & Howard, PLLC will be engaged to perform accounting services and provide a compilation report for the June 30, 2016 year end. Please let me know if you need additional information.

Sincerely,

Gay Moon, CPA