



December 21, 2016

To the Board of Directors of
The Bridge Ministry, Inc.

We have audited the statement of cash receipts and disbursements of The Bridge Ministry, Inc. for the year ended December 31, 2015, and have issued our report thereon dated December 21, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 9, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by The Bridge Ministry, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2015. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes adjustments detected as a result of audit procedures. Management agreed to the posting of these adjustments.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 21, 2016.

Management Consultations with Other Independent Accountants


In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of The Bridge Ministry, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Frasier, Dean & Howard, PLLC". The signature is written in a cursive, flowing style.

Frasier, Dean & Howard, PLLC

Client: 40756.00 - The Bridge Ministry, Inc.
Engagement: 2015 Audit - The Bridge Ministry, Inc.
Period Ending: 12/31/2015
Trial Balance: Trial Balance
Workpaper: 3200.01 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
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Adjusting Journal Entries JE # 1 3200.05

To conform to the cash receipts and disbursements basis of acct.

2000	Payroll Liabilities		10,930.00	
3000	Fund Balance		92,240.00	
3005	Opening Bal Equity		12,500.00	
5125	Payroll Expenses		6,101.00	
5250	Capital Expense		1,230.00	
1100	Inventory Asset			12,500.00
1200	Equipment			1,230.00
1200	Equipment			83,891.00
1205	Furniture & Fixtures			8,349.00
3000	Fund Balance			6,101.00
5125	Payroll Expenses			10,930.00
Total			123,001.00	123,001.00

Adjusting Journal Entries JE # 2 6100.05

To properly state the Memorial Foundation grant and to roll net assets

3005	Opening Bal Equity		30,000.00	
4020	Grants			30,000.00
Total			30,000.00	30,000.00