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February 20, 2012

To The Board of Directors
Tennessee Disability Coalition

We have audited the financial statements of Tennessee Disability Coalition for the year ended June 30, 2011, and have issued our report thereon dated February 20, 2012 . Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and OMB Circular A-133, 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 July 12, 2011. 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 Tennessee Disability Coalition 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 the year ended June 30, 2011. We noted no transactions entered into by the Coalition 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.

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 known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' 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 February 20, 2012.

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 Coalition'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 Coalition's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the statements themselves.

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Tennessee Disability Coalition
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This information is intended solely for the use of the Board of Directors and management of Tennessee Disability Coalition and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Byrd, Proctor & Mills, P.C.

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TENNESSEE DISABILITY COALITION
SUMMARY OF UNCORRECTED MISSTATEMENTS
June 30, 2011

	Impact of Uncorrected Misstatements on Financial Statement Captions			
	Increase (Decrease)			
	Statement of Financial Position			Statement of Activities
Description	Assets	Liabilities	Net Assets	Change in Net Assets
Accrue property taxes for 2011, and reverse 2010 property tax accrual	\$ -	\$ 4,572	\$ (4,572)	\$ (682)
To reverse 2010 passed journal entry to accrue a payable from Vanderbilt Medical Center	-	-	-	3,237
To record impairment loss due to the decrease in the value of the condo	(8,000)	-	(8,000)	(8,000)
Total uncorrected misstatements	(8,000)	4,572	(12,572)	(5,445)
Financial statement caption totals	2,600,457	598,470	2,001,987	47,153
Financial statement caption totals including uncorrected mistatements	\$ 2,592,457	\$ 603,042	\$ 1,989,415	\$ 41,708
Impact as a percentage of financial statement caption totals	-0.3%	0.8%	-0.6%	-11.5%