February 26, 2013

To the Board of Directors
Be A Helping Hand Foundation
Nashville, Tennessee

We have audited the financial statements of Be A Helping Hand Foundation (the Foundation) for the year ended December 31, 2011, and have issued our report thereon dated February 26, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *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 October 5, 2012. 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 Foundation 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. We noted no transactions entered into by the Foundation 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.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimates affecting the Foundation's financial statements were the allowance for doubtful accounts, and the allocation of functional expenses.

> Management's estimate of the allowance for doubtful accounts is based on historical collection experience and an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole. Management's estimate of the allocation of various expenses on a functional basis is based on management's knowledge and analysis of daily activities of the Executive Director and the various contract laborers. We evaluated the key assumptions used to develop the allocations in determining that it is reasonable in relation to the financial statements taken as a whole.

James E. Hamilton : Jeffrey J. Hausman : Ronald T. Wood : Jami A. Pope
1000 Corporate Centre Drive : Suite 200 : Franklin, Tennessee : 37067

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 uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in aggregate, to the financial statements taken as a whole. The following material misstatements detected as a result of audit procedures were corrected by management:

Capitalize property taxes	$14,135
Restate beginning net assets for 2010 rent expense	$8,700
Recognize grant income	$631,224
Accounts receivable overstated	$26,250
Grant receivable understated	$23,362
Recognize sublease income	$5,170
Accrued payroll understated	$9,450
Rental income overstated	$5,310

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 auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain written representations from management that are included in the management representation letter dated February 26, 2013.

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 Foundation's financial statements or a determination of the type of auditors' 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 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 Foundation'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 Matters

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 financial statements themselves.

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This information is intended solely for the use of the Board of Directors of the Foundation, the Audit Committee, management, and others within Be A Helping Hand Foundation and is not intended to be and should not be used by anyone other than these specified parties.

Purgear, Hamilton, Hausman & Wood, PLC

Be A Helping Hand Foundation

SUMMARY OF AUDIT DIFFERENCES

Year Ended December 31, 2011

	Current Year Effect on Statement
Statement of Activities Misstatement:	
Prepaid expense	$ (1,000)
Rental income	(549)
Depreciation expense	1,538
Interest expense - Not accrued	1,500
Interest expense - Not capitalized	(7,300)
Total increase in net assets - Overstated (understated)	(5,811)
Effect of unadjusted audit difference - Prior year	-
Cumulative effect	$ (5,811)
Statement of Financial Position Misstatement:	
Current assets	$ (1,549)
Noncurrent assets	(7,187)
Total assets	$ (8,736)
Current liabilities	$ 2,925
Total liabilities	$ 2,925
Net assets:	
Beginning	$ -
Ending	(5,811)
Total	$ (5,811)