



Communication of 2008 Audit Results





July 22, 2009

To the Executive Committee of
The Operation Andrew Group, Inc.

Dear Management and Executive Committee:

We are pleased to present the results of our audit of the 2008 financial statements of The Operation Andrew Group, Inc. (the Organization). The audit was designed to express an opinion on the 2008 financial statements. In accordance with professional standards, we obtained sufficient understanding of internal control to plan the audit and to determine the nature, timing, and extent of tests to be performed.

Although we were not engaged to and we did not perform an audit of internal control over financial reporting, we considered internal control to determine our auditing procedures for the purpose of expressing our opinion on the consolidated financial statements.

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

We appreciate this opportunity to meet with you to discuss the contents of this report and answer any questions you may have about these or any other audit-related matters.

Very truly yours,


Price CPAs, PLLC

3825 Bedford Avenue
Suite 202
P.O. Box 150749
Nashville, Tennessee 37215

PRICE CPAs, PLLC
Phone 615.385.0686
Fax 615.463.0586
www.pricecpas.com

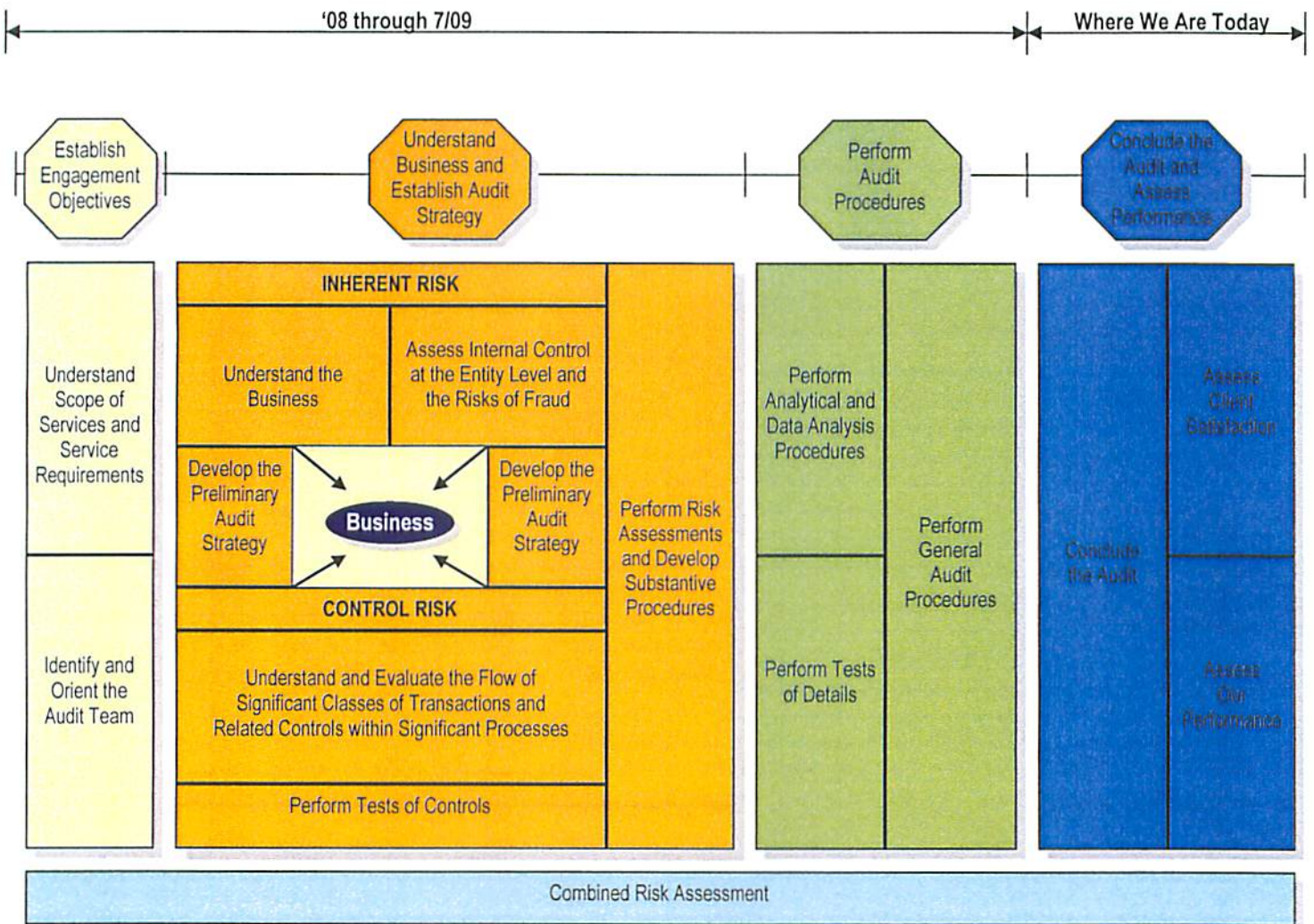
*A member of the
American Institute of Certified
Public Accountants*

Contents

Communication of 2008 Audit Results	1
Price CPAs, PLLC Audit Approach	1
Required Communications	2
Fraud Considerations	4
Appendix A: Report on Internal Control	7

Communication of 2008 Audit Results

Price CPAs, PLLC Audit Approach



REQUIRED COMMUNICATIONS

SAS No. 114 and other professional standards require the auditor to communicate certain matters that may assist the Board of Directors in overseeing management's financial reporting process. Below we summarize these required communications as they apply to the Organization.

Our Responsibility under Generally Accepted Auditing Standards

As stated in our engagement letter dated January 13, 2009, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute, assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements, fraud, or illegal acts may exist and not be detected by us.

As part of our audit, we considered the internal control of The Operation Andrew Group, Inc. (the Organization). Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Organization are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2008. We noted no transactions entered into by the Organization during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

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. No material sensitive estimates affecting the financial statements were noted during the audit.

REQUIRED COMMUNICATIONS (Continued)

Audit Adjustments

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. Management has corrected all such misstatements. 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 matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter 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.

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.

Issues Discussed Prior to Retention of Independent Auditors

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.

Difficulties Encountered in Performing the Audit

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

FRAUD CONSIDERATIONS

SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*, was issued to heighten the awareness of auditors to the potential for fraud when planning and executing audits. SAS 99 also emphasizes the need for increased professional skepticism throughout the audit engagement. Under SAS 99, we are responsible for planning and performing the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or by fraud. We approach all audits with an understanding that fraud could occur in any company at any time and could be perpetrated by anyone. The following provides a summary of the principal procedures required under SAS 99 and the results of our procedures.

ENGAGEMENT TEAM DISCUSSION

SAS 99 requires, as part of planning the audit, that there be a discussion among the audit team members. The discussion should allow key members of the team to share thoughts and ideas about how and where they believe the client's financial statements might be susceptible to material misstatement due to fraud. A key element of this discussion, which is led by the partner in charge of the audit, is to emphasize the importance of maintaining the proper mindset throughout the audit regarding the potential for fraud. We conducted our engagement team discussion during our team-directed planning event.

GATHERING INFORMATION NEEDED TO IDENTIFY RISKS OF MATERIAL MISSTATEMENT DUE TO FRAUD

SAS 99 requires auditors to perform certain procedures to obtain information that is used to identify risks of material misstatement due to fraud. These procedures include:

- Inquiring of management and others within the organization about the risks of fraud. Inquiries are required to be made of management, the Board of Directors, and other operational financial personnel within the organization, focusing on such areas as the individual's knowledge of actual or suspected fraud and understanding about specific risks of fraud in the organization.
- Inquiring about matters raised from the procedures for complaints (including "whistleblowers") regarding accounting, internal accounting controls, or auditing matters.
- Considering unusual or unexpected relationships that have been identified in performing analytical procedures in planning the audit.
- Considering whether fraud risk factors exist.
- Considering other information gathered throughout the audit.

IDENTIFYING, ASSESSING, AND RESPONDING TO FRAUD RISKS

As a result of the information gathered from the procedures above, we identify and assess specific fraud risks. The auditor's response to the assessment of the risks of material misstatement of the financial statements due to fraud is influenced by the nature and significance of the risks identified and the organization's programs and controls that address these identified risks. For each identified fraud risk, our audit response generally would include a combination of tests of controls and substantive tests responsive to the identified risks. Additionally, our response to fraud risks might include a change in the timing or nature of audit procedures, or we might decide that the extent of testing needs to be expanded in certain areas (e.g., expanded testing on revenue cutoff at year-end when risks relating to revenue recognition have been identified).

The following summarizes fraud risks we identified during the audit and our procedures and findings in response to the risks.

Identified Fraud Risks	Summary of Substantive Procedures and Related Findings
Fraud risks related to misappropriation of assets – inherent risks of cash receipts	<p>We performed the following procedures related to misappropriation of assets:</p> <ul style="list-style-type: none">• Performed cash receipts and cash disbursement testing.• Confirmed a sample of contributions as well as cash balances.• Performed a walkthrough of cash receipts, cash disbursements, and payroll transactions through the accounting system.

MANDATORY PROCEDURES TO ADDRESS THE RISK OF MANAGEMENT OVERRIDE

Fraudulent financial reporting often involves management override of controls that otherwise appear to be operating effectively. SAS 99 includes certain mandatory procedures to address the risk of management override of controls, such as testing journal entries and other adjustments, evaluating the business rationale of significant unusual transactions, and reviewing accounting estimates and evaluating for biases that could result in material misstatement due to fraud, including a retrospective review of significant prior year estimates.

TESTING JOURNAL ENTRIES AND OTHER ADJUSTMENTS

SAS 99 requires us to test journal entries and other adjustments. SAS 99 acknowledges that management is in a unique position to perpetrate fraud because of its ability to directly or indirectly manipulate accounting records and prepare fraudulent financial statements by overriding established controls that otherwise appear to be operating effectively. Fraudulent financial reporting often involves the manipulation of the financial reporting process by recording inappropriate or unauthorized journal entries or making inappropriate adjustments to amounts reported in the financial statements that are not reflected in formal journal entries (such as in consolidating adjustments, report combinations, or reclassifications).

Our testing of journal entries and other adjustments is an important audit procedure that requires careful planning and execution. Our testing includes both journal entries recorded in the general ledger and other adjustments posted outside of the general ledger. Although our tests generally include all types of journal entries (e.g., standard, nonstandard, system, or manual), our emphasis is on identifying and testing entries processed outside of the normal course of business.

Our approach to testing journal entries and other adjustments in accordance with SAS 99 generally includes the following:

- Obtaining an understanding of the financial statement close process and controls over journal entries and other adjustments.
- Identifying and selecting journal entries and other adjustments for testing.
- Inquiry of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments.

We reviewed a sample of nonstandard journal entries as well as a sample of normal recurring journal entries. We also reviewed critical accounting policies, judgments, and estimates and significant and unusual transactions occurring throughout the year.

EVALUATING AUDIT EVIDENCE

We assess the risk of material misstatement due to fraud throughout the audit. We are mindful of conditions that may be identified during fieldwork that change or support a judgment regarding the assessment of fraud risks, such as discrepancies in the accounting records, conflicting or missing evidential matter, and/or problematic or unusual relationships between the auditor and management. No such matters were noted during our audit that affected our assessment of the risk of material misstatement due to fraud or caused us to reconsider our response to identified fraud risks.

Appendix A: Report on Internal Control



July 22, 2009

To the Management and Executive Committee of
The Operation Andrew Group, Inc.

In planning and performing our audit of the financial statements of The Operation Andrew Group, Inc. ("the Organization") as of and for the year ended December 31, 2008, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the Organization's internal control to be significant deficiencies.

Significant Deficiencies

Cash Reconciliation

While performing our normal audit procedures, including inquiry of Hilary Barnett, we noted that there were errors on the bank reconciliation at December 31, 2008. However, it was noted that all transactions clearing the bank account were included in the general ledger cash account for the year. Based on the results of these procedures, it was discovered this was a general ledger mapping issue in QuickBooks. The mapping issue was resolved and the issues on the bank reconciliation were corrected.

3825 Bedford Avenue
Suite 202
P.O. Box 150749
Nashville, Tennessee 37215

PRICE CPAs, PLLC
Phone 615.385.0686
Fax 615.463.0586
www.pricecpas.com

*A member of the
American Institute of Certified
Public Accountants*

To the Management and Executive Committee of
The Operation Andrew Group, Inc.
July 22, 2009
Page Two

Cash Reconciliation (continued)

We also noted during our procedures, that monthly bank reconciliations were being printed from the system; however, it appears the balances were not being reconciled back to the general ledger cash balance. A proper review of the bank reconciliations by a member of management, other than Ms. Barnett, may help to resolve future issues more timely and reduce any related risks

Due to the limited number of individuals working in the office of the Organization, as well as the issues created by the accounting software, internal control capabilities are weakened because of inherent lack of segregation of duties. In this situation, an adequate and well-organized documentation system, as well as delegation of duties where possible, is essential to ensure the safeguarding of the Organization's assets, as well as help minimize the risk of material misstatements occurring in the financial statements.

We understand the internal controls of the Organization require a member of management, other than Ms. Barnett, to review and formally "sign off" on the monthly bank reconciliations upon completion of review.

Management Comments

Also, in planning and performing our audit of the financial statements of the Organization as of and for the year ended December 31, 2008, we noted some issues to bring to your attention that could be utilized to assist you in improving the accuracy of your accounting records and monthly financials, as well as strengthening your internal controls. The nature of these observations was not of a serious enough deficiency that requires them to be classified as material weaknesses or significant deficiencies, but are simply comments for management's consideration.

It should be noted that this letter, by its nature, is critical in that it contains our comments and recommendations for changes and improvements. The comments and recommendations, of course, are limited to those items that came to our attention during the course of our engagement.

Policies and Procedures

In order to maintain consistent effective internal controls, the Organization needs to update the formal policy and procedures manual that dictate the rules and guidelines under which the Organization operates to meet current IRS guidelines. Legal counsel should be consulted to assist with this process. Price CPAs will be glad to help you formulate and implement your internal controls over accounting and financial reporting.

This communication is intended solely for the information and use of management and the executive committee, and is not intended to be and should not be used by anyone other than these specified parties.


Price CPAs, PLLC