

**INFORMED FAMILIES / THE
FLORIDA FAMILY PARTNERSHIP, INC.**
(f/k/a Informed Families of Dade County, Inc.)

MANAGEMENT LETTER

DECEMBER 31, 2010

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MANAGEMENT LETTER

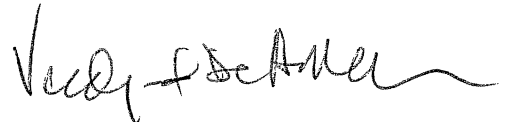
To the Board of Directors of
Informed Families / The
Florida Family Partnership, Inc.
(f/k/a Informed Families of Dade County, Inc.)
Miami, Florida

In planning and performing our audit of the financial statements of Informed Families / The Florida Family Partnership, Inc. (f/k/a Informed Families of Dade County, Inc.) (the "Organization") for the year ended December 31, 2010 we considered the Organization's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency. The schedule that accompanies this letter summarizes our observations and suggestions concerning this matter. This letter does not affect our report dated May 10, 2011, on the financial statements of the Organization.

The accompanying observations and recommendations are intended solely for the information and use of the audit committee, management, and others within the Organization and should not be used by anyone other than these specified parties.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Organization personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.



VERDEJA & DE ARMAS, LLP

Coral Gables, Florida
May 10, 2011

INFORMED FAMILIES / THE FLORIDA FAMILY PARTNERSHIP, INC.

(f/k/a Informed Families of Dade County, Inc.)

OBSERVATIONS AND RECOMMENDATIONS

DECEMBER 31, 2010

DEBT SERVICE COVERAGE RATIO

Observation

In renewing the Organization's line of credit with its financial institution, Informed Families did not meet its debt service coverage ratio of 1.25 as required by its line of credit agreement.

Recommendation

The Organization must meet its financial covenants in order to be in compliance with its financial institution's line of credit covenants.

Management Response

After year-end, Informed Families took the appropriate steps to renegotiate its line of credit with its financial institution in order to meet its financial covenants. Management has adopted a budget which will ensure that the Organization will meet its debt service coverage ratio in the future.