

September 17, 2010

To the Board of Directors
The Starting Place, Inc.
351 N. State Road 7, Suite 200
Plantation, FL 33317

In planning and performing our audit of the financial statements of The Starting Place, Inc. (Organization) as of and for the year ended June 30, 2010, we considered the Organization's internal control in order to determine our audit procedures for the purpose of expressing an opinion on your financial statements.

However, during the course of our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiencies none of which by itself are significant deficiencies or material weaknesses. Rather, these comments and recommendations are offered as part of the Organization's ongoing evaluation of procedures and control structure. We have already discussed these comments and recommendations with management and will be pleased to discuss these comments further in detail with you at your convenience as well as to provide suggestions in implementing the recommendations.

In this connection, we make the following observations and recommendations:

Cash and Bank

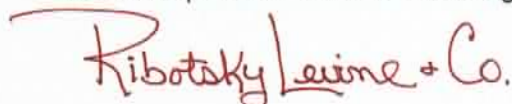
Observation:

Bank balances at a single depository are federally insured up to a maximum of \$250,000. We noted that at June 30, 2010, bank accounts maintained at BankAtlantic and EverBank (formerly Bank of Florida) exceeded that amount by \$245 and \$68,676, respectively.

Recommendation:

We recommend that the Organization does not maintain balances greater than federally insured limits at any one financial institution.

We will be pleased to discuss the foregoing comments with you at your convenience.



RIBOTSKY, LEVINE & COMPANY
Certified Public Accountants